Virginia Department of Taxation

Annual Report Fiscal Year 1991

A DECADE OF YOUTH AND FAMILIES

The Organization

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Vacant

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Public Information Office
Ann L. Meyers

Processing Services Division
Garland F. Wilmoth

Facilities Management & Telecommunication Office
James E. Kickler

"As we enter the last decade of the twentieth century, Virginia must invest in its future which is founded in its families and youth. Our society is built on its families, communities and neighborhoods. Virginia's policies of providing services to its youth and families must continue to attest to the humanity of its citizens and their compassion and concern for others."

Lawrence Douglas Wilder
Executive Order Number Two
January, 1990

Virginia Department of Taxation
Annual Report, Fiscal Year 1991

Report of the Tax Commissioner
to the Governor of Virginia
For Fiscal Year
Ended June 30, 1991

Lawrence Douglas Wilder
Governor

Paul W. Timmreck
Secretary of Finance

William H. Forst
Tax Commissioner

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Honorable Lawrence Douglas Wilder
Governor of Virginia
State Capitol
Richmond, Virginia

Dear Governor Wilder:

I am pleased to present to you the Department of Taxation Fiscal Year 1991 Annual Report. This past fiscal year has challenged us to provide a high level of service during a period of fiscal constraint. As this report demonstrates, we have successfully implemented new programs and continued to improve our normal operations and service -- all within existing budget limitations.

In conjunction with your Executive Order Number Two issued in January of 1990, we have selected "Youth and Families" as a theme for this year's report. This theme is conveyed through photographs and a brief overview outlining this agency's involvement in efforts designed to enhance the quality of life for Virginia's youth and families. Among these initiatives are the Debt Set-Off program, the new tax refund checkoff for the Virginia Family and Children's Trust Fund, and our college savings plan "advertisement" included in the income tax instruction booklet.

The report also features a narrative that highlights the Department of Taxation's activities and accomplishments for the fiscal year ending June 30, 1991. These include several innovative tax compliance and enforcement programs and the initiatives of the new Criminal Investigation Unit.

I am proud of the Department of Taxation employees who have worked hard to help us achieve our fiscal year goals. As the decade of the '90s progresses, we will continue our efforts to enhance taxpayer service, tax compliance and collection programs, while helping to provide essential revenue for the Commonwealth's many worthwhile programs which benefit our most precious resources -- the youth and families of Virginia.

Sincerely,

W. H. Forst
Tax Commissioner

Tax Commissioner W.H. Forst poses for a photo at the Richmond Children's Hospital to promote state employee involvement in the United Way's Combined Virginia Campaign.

Department of Taxation
Summary of Accomplishments for Fiscal Year 1991

The economic conditions facing Virginia during fiscal year 1991 called for a conservative approach to spending and an aggressive approach to tax enforcement. Despite state budget cuts and recessionary trends, Department of Taxation fiscal year 1991 collections exceeded the official revenue estimates. In addition, the department provided essential services and improved and streamlined existing programs. The following summary highlights the department's accomplishments for the fiscal year.

The Department of Taxation is working with other agencies to encourage voluntary tax compliance and collect revenue for the commonwealth in a cost-effective manner. Through a cooperative effort with the Alcoholic Beverage Control Board, businesses which fail to fulfill their tax obligations may have their liquor licenses revoked. This gives these taxpayers an added incentive to file and pay their taxes on time. (Advertisement design and copy shown above was developed by Siddall, Matus and Coughter for the Tax Amnesty Program.)

Tax Policy and Research

The Tax Policy and Research divisions provided significant support to the House and Senate Finance Committees and to the Executive Branch during the fiscal year. Particular attention was devoted to revenue estimates and collections. Revenue collections were tracked very closely, trends were identified and projections refined on a continuing basis. The research staff updated tax reform revenue estimates using 1989 federal and state tax return data and began work on the Secretary of Finance's initiatives including quarterly forecasting targets, the impact of defense spending on the Virginia economy, and the development of regional economic data. A significant amount of time was spent on the development of the revised economic outlook for the state to more

accurately pinpoint the FY 1991 and 1992 general fund revenue estimates. The Joint Legislative Audit and Review Commission audited the department's forecasting function and made several recommendations for change, but essentially concluded that the economy explained a large proportion of the adjustments to the revenue forecast.

The staffs completed a number of studies including the Secretary of Finance's 1991 Virginia Sales and Use Tax Expenditure Study (due out in December) which provides an in-depth analysis of the policy and revenue impact of 24 sales tax exemptions. Throughout the year, the department monitored federal and state legislation and court rulings to keep the Executive Branch informed of any significant tax issues.

The war in the Persian Gulf did not pass without an impact on the department. Military personnel serving in the Gulf faced new and confusing federal tax guidelines and requirements. Since Virginia's income tax reporting system is based on federal adjusted gross income, these changes affected Virginia's income tax as well. The department responded to the situation by working with the legislature to draft emergency legislation providing specific tax extensions to both active duty military and reservists participating in Operation Desert Storm/Shield. Taxation communicated with the Department of Defense and Virginia's broadcast and print media to inform military personnel of these tax changes and to assist military families with new filing requirements.

Tax Compliance and Enforcement

Compliance revenues for fiscal year 1991 were $240,518,404, over $18.4 million above collections for the previous year. These revenues include assessments generated by a variety of compliance and enforcement programs. Highlights of some of these programs are outlined below.

Criminal Investigation

The new Criminal Investigation Unit, created as part of the post Amnesty enforcement program, became active August, 1990 with the hiring of John McCauley as unit manager. Since its inception, a total of 40 cases have been initiated. As of June 30, 1991, twenty-three cases were forwarded to the Commonwealth's Attorney for prosecution and three convictions were obtained in an income tax refund scam in which Virginia prison inmates were filing fictitious tax returns to obtain over $40,000 in fraudulent income tax refunds.

Consumer's Use Tax Enforcement

The department placed an increased emphasis on enhancing sales and use tax compliance during the fiscal year. One of the programs designed to increase use tax compliance targeted certain purchases shipped by out-of-state businesses to Virginia consumers. The results of this program have been very positive. In fiscal year 1991, the department identified Virginia residents who had purchased furniture from vendors in North Carolina and did not pay sales or use tax on their purchases. The department contacted 985 of these residents asking them to remit the appropriate amount of use tax. Seventy-six percent of the people contacted voluntarily paid their use tax liabilities. All totaled, counting payments and billings, this program resulted in $222,192 in revenue for the state during fiscal year 1991, averaging $199 in revenue for every man-hour spent by the department.

Audit Program

The department's expanding computer database (STARS) is rapidly building the foundation for selectively identifying specific areas of noncompliance. The use of this database, along with auditor-generated recommendations and out-of-state referrals, gives Taxation the tools to identify priority audit candidates. Automation of the audit program continues to generate increased delinquent tax assessments, with fiscal year 1991 netting a 45.3 percent dollar increase over fiscal year 1990.

In an effort to increase compliance coverage for taxes administered by the department, 30 auditors were added to the department during fiscal year 1991. To enable the district offices to accommodate the additional staff within fiscal constraints, the department initiated a new home-basing plan for auditors. This allows the flexible use of audit resources and minimizes facility requirements.

In addition to the instate audit program, 21 auditors in 16 cities throughout the United States produced over $17.6 million in out-of-state audit assessments. During fiscal year 1992, the out-of-state audit program will be expanded to 25 auditors in 20 cities, enabling the department to audit more companies beyond Virginia's borders.

Padlocking

The padlocking program has proven to be an effective enforcement tool for the department. The General Assembly authorized the department to padlock and close a business delinquent in paying taxes as part of the 1989 Tax Amnesty legislation. From July 1, 1990 to June 30, 1991, padlocking procedures were initiated against 746 chronically delinquent businesses, resulting in collections of $3.3 million for the fiscal year. Actual padlocking was necessary at only 76 businesses. The rest either paid their tax liabilities in full, made payment arrangements with the department or went out of business.

SEATA Agreement

Fiscal year 1991 marks the first full year of the Southeastern Association of Tax Administrators' (SEATA) information change agreement, a twelve-state compact to exchange sales and use tax audit information. This program has generated greater regional cooperation among the states and has increased taxpayers' interest in complying with registration requirements. During fiscal year 1991, information shared by other states with Virginia generated assessments in excess of $100,000 for the commonwealth.

Taxpayer Services

Beginning in February, 1991, the department enhanced the taxpayer assistance operation by adding a new phone system with direct links to the department's computer system. This "automated voice response" system offers taxpayers with touch-tone phones a choice of prerecorded tax information, updates on the status of income tax refunds, or access to a taxpayer representative. During the filing season, over 120,000 calls about refunds were handled on the system, enabling the Taxpayer Assistance Unit to handle a greater number of more complex inquiries without adding personnel.

Tax Processing

In order to process income tax returns faster and more efficiently, the department expanded the Accelerated Refund program in fiscal year 1991. Of the 1.7 million refunds issued by the department, over 50 percent were accelerated refunds. The accelerated refunds were issued to taxpayers in an average of five days, and returns filed without accelerated refund requests were processed in only two to three weeks. The department is investigating new electronic filing technologies which will help to control costs and improve tax return processing in the future.

The capabilities of the department's computer system have enabled Taxation to create processing efficiencies by providing other state agencies and local governments with access to the taxpayer data base. The city of Virginia Beach was selected to participate in a pilot project to locally key accelerated refunds on-line. The project proved very successful and helped reduce labor and turnaround times for processing income tax refunds from this locality. This processing option will be made available next year to other localities which have access to the department's data base.

The Processing Services Division saved over $30,000 by using a private contractor to develop and duplicate the microfilm used to record income tax data in the department. The contract will save the department $17,000 in supply purchases and $16,290 in wage expenses.

Due to these and other agency savings generated during the year, the department was able to procure updated remittance processing machines that are used to deposit checks. With the increased emphasis on revenue receipts, these new machines will allow for more reliable and accurate revenue processing. Full implementation of these machines will take place in fiscal year 1992.

The Debt Set-Off program continued to grow during the fiscal year. This program, which offsets income tax refunds with debts owed to state and local agencies and the courts, paid 180,740 claims for a total dollar amount of $12,313,376.70. Over 500 different state and local government agencies and the IRS participated in the program.

Effective June 1, 1991, the Debt Set-Off Unit expanded due to the start-up of the Comptroller's Vendor Debt Set-Off Program. This program, developed jointly by Taxation and the Department of Accounts, enables the commonwealth to withhold all or a portion of payments owed by state agencies to vendors if the vendor has a delinquent debt with any state agency. During its first month, the program intercepted over 5,000 payments to vendors who owed the state money. Most of these debts are for unpaid state tax bills. The program is projected to generate approximately $2.5 million during fiscal year 1992. All state agencies are encouraged to participate.

Virginia continues to make progress in the area of Child Support Enforcement. Collections and distributions for fiscal year 1991 increased 50% over collection and distribution levels of three years ago. The Department of Taxation is helping the Department of Social Services collect delinquent child support payments through the Debt Set-Off program. The program works by intercepting the state income tax refunds of those taxpayers who have debts with state and local government agencies and courts, and applying the money to their delinquent accounts.

Decade of Youth and Families
- A Perspective -

"By focusing our energies on giving our children the start in life they deserve, I am confident that Virginia will enter the next century prepared for the challenges which await."

Governor L. Douglas Wilder

To ensure that students throughout the state have access to the education they deserve, Governor Wilder established the Virginia Commission on Educational Opportunity for All Virginians. The Commission's task is to study educational equity in Virginia and propose a means to correct existing disparities.

One of Governor Wilder's first acts as Virginia's chief executive was signing Executive Order Number Two declaring the 1990's as the "Decade of Youth and Families." This document represents more than a worthwhile vision; it's a financial and moral commitment to our next generation. As the Executive Order makes clear, our young people and their families are the building blocks of a stronger society.

Executive Order Number Two issued a mandate to state government: find ways to increase and enhance the delivery of human services to youth and families. But the decade opened with the nation immersed in an economic downturn. Monies from federal grants and other assistance programs had dwindled and states began scrambling just to maintain existing services. It was clear that additional funding would not be readily available to help achieve these goals.

In response, the administration launched a cooperative effort among state agencies, stream-

lining operations and pooling funds to provide services in the most cost-efficient manner possible. The Secretaries of Health and Human Resources, Public Safety and Education established the Council on Community Services for Youth and Families to oversee this endeavor. The Council's mission is to promote community-based, early intervention and preventive services for youth and families instead of relying on costly institutional care. The work of the Council will culminate in the establishment of an interagency budget combining the resources of the major child-serving agencies.

The cooperative effort supporting the Decade of Youth and Families extends beyond the work of the Council and the human service agencies. The Governor issued the challenge of this Executive Order to *all* state agencies. The Department of Taxation is doing its part through involvement in several interagency initiatives to enhance the delivery of services to Virginia's youth and families. Perhaps the department's most significant contribution to this effort - and the one which has the most direct impact on children - is the Debt Set-Off program.

When parents divorce, children usually suffer some degree of emotional stress. They also frequently suffer the effects of economic hardship when a parent fails to pay child support. These payments can be difficult to collect.

Over the course of fiscal year 1991, Virginia tax dollars supported mental health services for over 20,000 children and families through local Community Services Boards, and for 953 children who were admitted to state inpatient hospitals. There are an estimated 75,000 Virginians who have serious emotional and behavioral problems and another 100,000 children who are at risk or who have less severe emotional problems. The task ahead is to expand services to reach all of Virginia's families who require help.

The United States has one of the highest infant mortality rates among industrialized nations. Virginia's rate, however, dropped to the lowest in state history in 1989, due largely to several statewide initiatives mounted by local health departments and the Office of Family Health Services. Although this lower infant mortality rate is an encouraging statistic, an increasing number of children are abused or neglected in their own homes. To curb this disturbing trend, programs such as Resource Mothers have been created in Virginia to help monitor prenatal health care, provide informal counseling and teach parenting skills to young mothers.

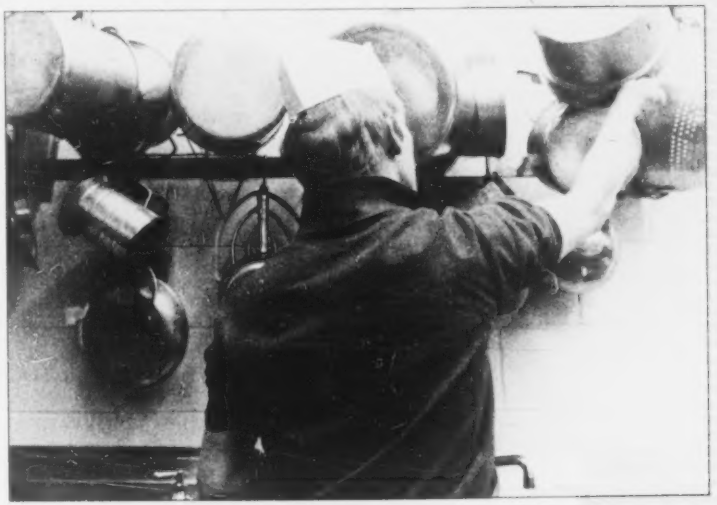
The Department of Taxation's Debt Set-Off program is helping to reduce the number of delinquent child support payments. The program uses the department's computer data base to intercept income tax refunds and apply them to debts owed by taxpayers to the Department of Social Services for child support. Before a taxpayer receives a state income tax refund, the computer checks to see if that taxpayer has an outstanding payment. If a debt exists, the Tax Department holds the refund until the debt is verified. If the debt is valid, the refund is transferred to Social Service's Child Support Enforcement Division and the money is applied to the delinquent account.

Social Services joined the Set-Off program in 1988. Over a two-year period, Taxation transferred $79,998.77 in income tax refunds to the division of Child Support Enforcement for 792 delinquent child support payments - payments that otherwise might not have been made. The Debt Set-Off program also stops taxpayer refunds for debts owed to courts, Virginia higher education institutions, local governments and other state agencies.

Another cooperative effort targeted toward youth and families is the college savings plan "advertisement" in the state income tax packets. According to statistics, if present trends continue, the cost of a college education in the year 2009 will be as much as $85,000 for a four-year public school - and double that amount for private institutions. To help families plan for these costs, Virginia has developed two information kits outlining long term savings plans and current funding alternatives for families whose children's higher education is just around the corner.

To inform the public about the availability of these kits, the Department of Taxation reserves space in the state income tax instruction booklets for an "advertisement" created by the State Education Assistance Authority. The instruction booklet is mailed annually to 2.7 million Virginia taxpayers, giving their message tremendous exposure at a minimal cost to the state. It is hoped that the information in the ad will inspire families to begin planning now for their children's future.

In addition to the information on college savings plans, the new state income tax packets will offer Virginia taxpayers a simple mechanism to contribute money to programs designed for youth and families. The 1991 General Assembly passed Senate Bill 584 which adds the Virginia Family and Children's Trust Fund to the list of tax refund checkoffs on the state income tax return. By simply checking a box on the form, taxpayers may donate all or any portion of their income tax refunds to the Trust Fund which will be used to initiate and support programs that reduce the cycle of child abuse and family violence.



Virginia assists in preparing young adults for entry into the labor force through a variety of occupational skills training programs. The average hourly wage upon completion of a training program is $4.54 compared to the standard minimum wage of $3.85.

The Department of Taxation's tough tax enforcement programs, such as the padlocking initiative and criminal investigation activities, also have benefitted Virginia's youth and families. By cracking down on delinquent taxpayers, the department not only helps to spread the tax burden more fairly, it also ensures a reliable flow of revenue into the General Fund. These monies guarantee that Virginia can fulfill its commitment to youth and families, even in tight fiscal times.

Furthermore, the department's compliance programs have helped Virginia to maintain a stable tax structure and low tax rates. The state's income tax rates for individuals and corporations have not increased since 1972, and the sales and use tax rate has only increased by .05 percent since 1968. According to a Special Report issued by the Tax Foundation in October, 1991, Virginia's state tax burden is $10.85 below the national average tax burden of $64.87 per $1,000 of income, which is tied for the fifth lowest among the states based on fiscal year 1990 estimates. This low tax burden benefits *all* Virginia citizens.

Governor Wilder's Executive Order challenges state government to find fiscally responsible solutions to improve the quality of life for Virginia's youth and families. By working together, agencies throughout the state have begun to effectively meet this challenge. The Department of Taxation is proud to be part of this cooperative effort and will continue to seek innovative, cost-efficient methods to help build a stable economic foundation for the next generation.

"A society can only be as great .... as its children are loved and provided for."
Governor L. Douglas Wilder.

Virginia Department of Taxation

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Revenue and Expenditures

Department Net Collections by Tax Subject
Fiscal Years 1990 and 1991

General Fund Revenues	FY 1991	FY 1990	Percent Change
Bank franchise (state's share)	$5,062,165	$5,165,810	- 2.0
Corporation income	279,235,463	310,422,421	-10.0
Individual income	3,236,011,350	3,082,186,777	+ 5.0
Inheritance, gift, and estate	46,882,819	63,062,368	-25.7
Recordation, deeds, wills, etc.	71,861,487	91,647,747	-21.6
State sales and use	1,336,475,107	1,357,648,317	- 1.6
Tobacco products	15,293,513	16,174,009	- 5.4
Watercraft sales	2,293,376	2,908,999	-21.2
Total Department Collections	**$4,993,115,280**	**$4,929,216,448**	+ 1.3
Special Fund Revenues			
Aircraft sales and use	$2,691,192	$1,844,046	+45.9
Egg promotion	182,837	180,060	+ 1.5
Forest products	1,395,362	1,458,872	- 4.4
Peanut excise	311,785	259,294	+20.2
Soybeans	274,308	157,209	+74.5
Transportation Sales Tax (TST)	223,391,652	226,812,862	- 1.5
Total Department Collections	**$228,247,136**	**$230,712,343**	- 1.1
Aggregate (All Funds)	**$5,221,362,416**	**$5,159,928,791**	+ 1.2

Note: Not included in this table are: (1) the Soft Drink Excise Tax–$134,644; (2) the Litter Tax–$598,669; (3) the Tire Tax–$1,993,748; (4) the sales tax on fuel in the Northern Virginia Transportation District–$12,768,086; and (5) the sales tax on fuel in the Potomac-Rappahannock Transportation District–$4,626,176.

Revenue and Expenditures

Department of Taxation and Expenditures*
Fiscal Year Ended June 30, 1991

Budget Programs	Expenditure
Revenue Administration Services	$29,592,541
Research Services	638,977
Tax Value Assistance to Localities	789,513
Administrative and Support Services	12,093,941
Total	**$43,114,972**
Cost per $100 of collections	**$.82**

*This department is custodian of the funds appropriated to the State Land Evaluation Advisory Council. The council expenditure for the fiscal year was $47,915 and is not reported here as cost of operating the department. The committee is composed of the State Tax Commissioner, the Dean of the College of Agriculture of VPI and SU, the Commissioner of Agriculture and Consumer Services and the Director of the Department of Conservation and Historic Resources.

Revenue Collections

Total Revenue Collections by the Commonwealth of Virginia
Fiscal Year Ending June 30, 1991

$12,780,285,156

Total Special Fund Revenue
$7,022,469,976

General Fund Revenue from Other Sources
$764,699,900 (6.0%)
(e.g. Public Service Corporation Taxes, A.B.C. State Tax and Profits, Federal Revenue Sharing)

Special Fund Revenue from Other Sources
$6,794,222,840 (53.1%)
(e.g. Motor Vehicle Fuel Tax, Highway Tolls, Grants from Federal Government)

Total Revenue from Other Sources
$7,558,922,740

Total General Fund Revenue
$5,757,815,180

General Fund Revenue Collected by Department of Taxation
$4,993,115,280 (39.1%)

Special Fund Revenue Collected by Department of Taxation
$228,247,136 (1.8%)

Total Revenue Collected by Department of Taxation
$5,221,362,416

Department of Taxation Revenue Collections

Fiscal Year Ending June 30, 1991

$5,221,362,416

Other
$369,640,496 (7.1%)

Recordation, Deeds, Wills, etc.
$71,861,487 (1.4%)

Inheritance and Gift
$46,882,819 (0.9%)

Tobacco Products
$15,293,513 (0.3%)

Bank Franchise
$5,062,165 (0.1%)

Watercraft Sales
$2,293,376 (0.1%)

Miscellaneous Special Fund Revenues (Aircraft Sales and Use, Egg Promotion, Forest Products, Peanut Excise, Soybeans, Transportation Sales Tax)
$228,247,136 (4.3%)

State Sales and Use
$1,336,475,107 (25.6%)

Corporation Income
$279,235,463 (5.3%)

Individual Income
$3,236,011,350 (62.0%)

Table 1.1

Statewide Individual Income Taxes—
Taxable Years 1980-1989

Taxable Years	Amount
1980	$1,154,926,356
1981	1,311,330,187
1982	1,428,398,489
1983	1,587,431,813
1984	1,770,016,143
1985	1,943,979,035
1986	2,193,945,401
1987	2,582,083,980
1988	2,745,389,402
1989	2,761,909,448

Virginia's "Please Be Seated" program launched by Governor Wilder in **January, 1991, employs** education and citizen involvement to encourage **drivers to use safety seats** for young children. Anyone financially unable **to buy a child safety seat** may apply to the Virginia Department of Motor **Vehicles for one.**

Figure 1

Statewide Individual Income Taxes
Taxable Years 1980-1989

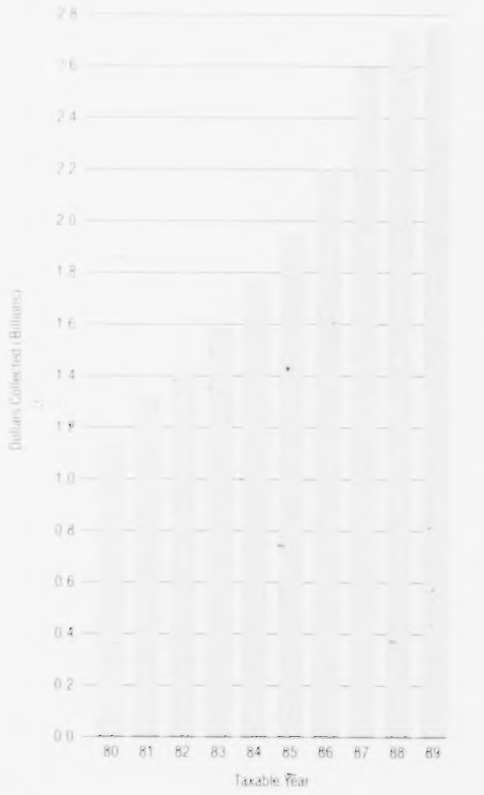

Table 1.2

Virginia Adjusted Gross Income,
Total Exemptions, Total Deductions, Total Taxable Income, and Total Tax, by Virginia Adjusted Gross Income Classes
Taxable Year 1989

Adjusted Gross Income Classes	Total Adjusted Gross Income	Total Exemptions Claimed	Itemized Deductions Claimed	Standard Deductions Claimed	Total Deductions Claimed	Effective Tax Rate on Adjusted Gross Income	Total Taxable Income	Total Tax
$0- $999	$25,381,090	$70,504,093	$51,223,038	$163,210,047	$214,433,085	0.12%	$1,427,026	$30,183
1,000- 1,999	105,767,242	68,394,011	5,887,617	184,943,187	190,830,804	0.07%	3,853,327	77,110
2,000- 2,999	187,727,336	74,873,163	6,804,781	202,758,925	209,563,706	0.06%	5,696,137	113,963
3,000- 3,999	256,552,422	76,593,391	8,624,784	203,661,825	212,286,609	0.05%	6,969,743	140,634
4,000- 4,999	314,533,972	77,417,751	10,850,188	196,544,324	207,394,512	0.08%	12,831,088	267,263
5,000- 5,999	392,545,533	83,624,071	15,688,130	205,842,806	221,530,936	0.56%	106,088,528	2,180,994
6,000- 6,999	453,534,747	87,367,757	19,599,629	204,645,616	224,245,245	0.70%	153,029,048	3,190,746
7,000- 7,999	503,536,534	87,405,532	21,871,694	198,635,967	220,507,661	0.87%	195,828,090	4,368,520
8,000- 8,999	578,935,219	93,288,051	28,271,874	203,795,428	232,067,302	1.07%	260,083,023	6,218,048
9,000- 9,999	632,876,548	92,766,752	32,422,080	199,554,202	231,976,282	1.31%	313,092,365	8,260,306
10,000-10,999	692,985,139	93,655,653	36,288,731	198,236,338	234,525,069	1.54%	368,698,901	10,685,795
11,000-11,999	735,804,496	91,801,339	39,537,814	191,527,965	231,065,779	1.76%	415,467,532	12,935,050
12,000-12,999	776,196,141	90,202,305	40,459,541	185,896,333	226,355,874	1.95%	460,030,569	15,129,191
13,000-13,999	816,923,653	89,166,017	44,566,222	180,746,782	225,313,004	2.11%	501,836,413	17,234,884
14,000-14,999	855,634,399	88,628,500	48,351,251	176,056,854	224,408,105	2.25%	541,208,486	19,244,895
15,000-19,999	4,535,066,193	403,009,956	292,696,822	760,857,312	1,053,554,134	2.58%	3,066,852,315	117,119,210
20,000-24,999	4,819,817,762	356,270,947	382,328,042	599,375,943	981,703,985	2.97%	3,468,184,235	143,084,545
25,000-29,999	4,929,994,426	324,992,313	475,733,337	463,401,104	939,134,441	3.21%	3,650,231,859	158,123,459
30,000-34,999	4,961,508,402	298,913,418	554,000,930	349,847,969	903,848,899	3.37%	3,741,369,341	166,991,052
35,000-39,999	4,873,179,296	269,191,183	604,103,007	252,387,236	856,490,243	3.49%	3,728,099,219	170,176,241
40,000-44,999	4,606,764,386	235,440,551	624,324,416	168,702,022	793,026,438	3.59%	3,558,602,117	165,344,969
45,000-49,999	4,259,023,238	202,355,280	614,542,100	107,045,115	721,587,215	3.68%	3,315,353,893	156,611,222
50,000-74,999	15,409,526,400	606,961,001	2,441,457,960	157,678,028	2,599,135,988	3.86%	12,135,627,361	595,217,891
75,000-99,999	7,473,876,200	214,871,873	1,231,966,973	16,572,576	1,248,539,549	4.12%	5,988,329,082	308,186,681
100,000 and over	14,323,763,752	178,444,710	1,801,653,612	5,592,662	1,807,246,274	4.75%	12,340,014,530	680,976,592
Totals	**$77,521,454,526**	**$4,356,139,618**	**$9,433,254,573**	**$5,777,516,566**	**$15,210,771,139**	**3.56%**	**$58,338,804,228**	**$2,761,909,448**

Table 1.3

Number and Type of Returns, by Virginia Adjusted Gross Income Classes
Taxable Year 1989

Adjusted Gross Income Classes	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married	Total Returns
$0- $999	45,111	12,253	6,684	2,055	66,103
1,000- 1,999	58,846	5,414	4,413	1,184	69,857
2,000- 2,999	63,223	5,731	4,837	1,319	75,110
3,000- 3,999	60,810	6,263	4,876	1,491	73,440
4,000- 4,999	56,558	6,681	5,019	1,725	69,983
5,000- 5,999	57,035	7,447	5,032	1,936	71,450
6,000- 6,999	54,034	8,657	4,918	2,217	69,826
7,000- 7,999	50,899	9,046	4,701	2,507	67,153
8,000- 8,999	50,024	10,255	4,748	3,091	68,118
9,000- 9,999	48,193	10,319	4,603	3,521	66,636
10,000-10,999	46,911	10,211	4,726	4,180	66,028
11,000-11,999	45,065	9,915	4,571	4,464	64,015
12,000-12,999	42,940	9,559	4,644	4,959	62,102
13,000-13,999	41,231	9,606	4,349	5,352	60,538
14,000-14,999	39,258	9,571	4,245	5,951	59,025
15,000-19,999	164,995	43,220	17,562	34,666	260,443
20,000-24,999	119,977	39,294	11,775	43,921	214,967
25,000-29,999	82,604	34,402	7,993	54,743	179,742
30,000-34,999	56,341	30,014	5,103	61,515	152,973
35,000-39,999	39,007	25,246	3,243	62,741	130,237
40,000-44,999	25,822	20,729	2,191	59,839	108,581
45,000-49,999	17,166	16,875	1,416	54,364	89,821
50,000-74,999	31,584	47,735	2,672	173,321	255,312
75,000-99,999	6,816	17,869	737	62,161	87,583
100,000 and over	6,763	16,225	882	48,027	71,897
Totals	**1,311,213**	**422,537**	**125,940**	**701,250**	**2,560,940**

Figure 2

Number and Type of Returns
Taxable Year 1989

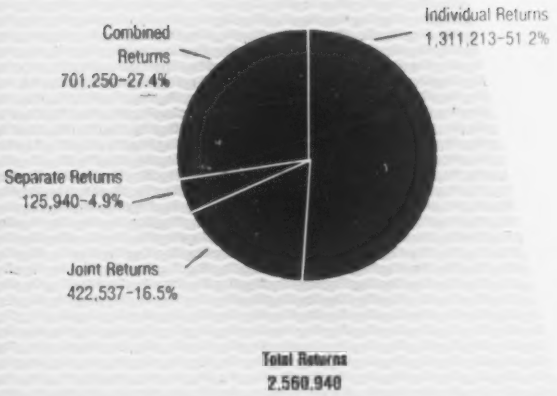

Table 1.4

Number of Returns, Number and Type of Exemptions, by Virginia Adjusted Gross Income Classes
Taxable Year 1989

Adjusted Gross Income Classes	Total Number of Returns	Number and Type of Total Exemptions				
		Personal ($800)	Dependent ($800)	Age ($800)	Blindness ($800)	Total Number of Exemptions
$0- $999	66,103	81,331	8,663	16,413	270	106,677
1,000- 1,999	69,857	76,892	8,475	8,613	128	94,108
2,000- 2,999	75,110	82,566	11,012	8,552	130	102,260
3,000- 3,999	73,440	81,549	12,890	9,150	147	103,736
4,000- 4,999	69,983	78,681	15,029	9,961	161	103,832
5,000- 5,999	71,450	81,124	17,886	11,928	224	111,162
6,000- 6,999	69,826	80,939	21,080	12,852	249	115,120
7,000- 7,999	67,153	78,950	23,049	12,533	257	114,789
8,000- 8,999	68,118	81,694	25,655	14,011	248	121,608
9,000- 9,999	66,636	80,675	26,479	13,033	219	120,406
10,000-10,999	66,028	80,612	28,015	12,304	249	121,180
11,000-11,999	64,015	78,559	28,918	10,878	223	118,578
12,000-12,999	62,102	76,772	29,220	9,891	198	116,081
13,000-13,999	60,538	75,659	29,640	9,129	202	114,630
14,000-14,999	59,025	74,717	30,268	8,628	171	113,784
15,000-19,999	260,443	338,992	141,184	34,364	766	515,306
20,000-24,999	214,967	298,779	128,664	24,929	555	452,927
25,000-29,999	179,742	269,377	123,164	18,610	460	411,611
30,000-34,999	152,973	244,831	117,726	14,561	360	377,478
35,000-39,999	130,237	218,468	109,747	10,931	276	339,422
40,000-44,999	108,581	189,324	98,148	8,913	190	296,575
45,000-49,999	89,821	161,179	85,855	7,530	167	254,731
50,000-74,999	255,312	476,567	263,798	22,339	486	763,190
75,000-99,999	87,583	167,667	93,378	8,953	149	270,147
100,000 and over	71,897	136,249	75,999	12,364	164	224,776
Totals	**2,560,940**	**3,692,153**	**1,553,942**	**331,370**	**6,649**	**5,584,114**

Figure 3

Number and Type of Exemptions
Taxable Year 1989

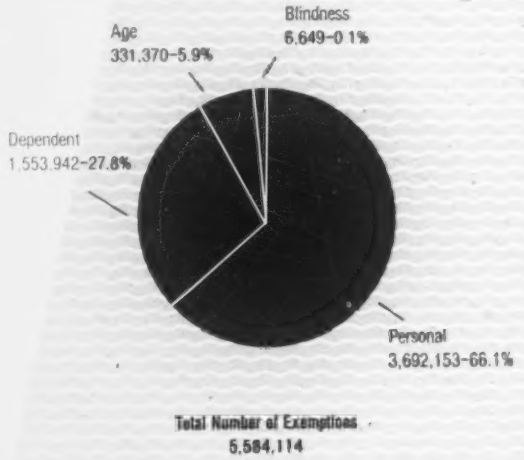

Table 1.5

Set-Off Debt, Number of Payments and Total Dollar Amounts
Transferred to Agencies for Taxable Years 1982–1989

	Taxable Year 1982		Taxable Year 1983		Taxable Year 1984		Taxable Year 1985	
	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount
State Agencies	14,827	$1,081,958.26	30,152	$2,230,545.18	27,404	$2,181,567.44	36,789	$3,008,711.05
Circuit Courts	—	—	20	1,582.14	969	59,177.27	2,028	134,450.54
District Courts	—	—	—	—	—	—	2,477	111,503.74
Counties	—	—	—	—	9,392	761,801.53	15,553	1,240,621.39
Cities	—	—	—	—	2,553	168,165.89	6,313	426,864.34
Towns	—	—	—	—	354	14,313.37	389	17,356.29
Social Services	—	—	—	—	—	—	—	—
Totals	**14,827**	**$1,081,958.26**	**30,172**	**$2,232,127.32**	**40,672**	**$3,185,025.50**	**63,549**	**$4,939,507.35**

	Taxable Year 1986		Taxable Year 1987		Taxable Year 1988		Taxable Year 1989*	
	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount
State Agencies	50,411	$4,417,286.38	60,090	$4,451,198.37	72,097	$5,484,741.39	67,403	$6,344,452.09
Circuit Courts	3,304	237,346.08	3,510	244,334.01	3,680	275,773.51	4,727	436,156.90
District Courts	3,259	159,759.90	8,000	368,794.97	9,899	464,808.71	11,106	675,816.75
Counties	22,747	1,915,465.42	35,546	2,097,056.30	43,986	3,075,391.31	41,453	3,646,545.24
Cities	14,404	1,084,387.66	20,749	1,188,023.35	22,925	1,636,809.31	26,023	2,076,730.12
Towns	704	26,487.06	1,528	43,539.74	1,302	38,669.85	1,062	43,454.97
Social Services	—	—	—	—	170	13,194.59	672	69,804.18
Totals	**94,829**	**$7,840,732.50**	**129,423**	**$8,392,946.74**	**154,059**	**$10,989,388.67**	**152,446**	**$13,292,960.25**

*Under separate authority, the Internal Revenue Service receives refund matches for prior year taxes due through this program. For taxable year 1989, the IRS matched 1,699 payments for a total of $381,753.09. These figures are not reflected in the above 1989 totals.

Table 1.6

Refund Match Totals for Taxable Years 1983-1989

Refund Match is a program that matches an overpayment amount on a taxpayer's return to any outstanding account the taxpayer has with the agency. Through a match of data on the return, the computer system automatically reduces the overpayment amount by the amount of the outstanding bill.

Year	Total
1983	$2,501,996.46
1984	2,581,188.48
1985	2,851,320.28
1986	2,851,126.31
1987	3,951,381.73
1988	4,716,105.20
1989	7,027,458.81

Table 1.7

Refund Check-offs for Taxable Year 1989

	Refund Check-offs	Dollar Amount
Virginia Democratic Party	12,092*	$24,184.00
Virginia Republican Party	9,865*	19,730.00
Virginia Nongame Wildlife Program	43,306	399,657.16
Virginia Housing Program	21,045	160,714.44
Virginia Open Space Recreation and Conservation Fund	16,297	95,658.15
United States Olympic Committee	14,959	80,802.89

*Political party refund check-offs are $2.00 per contribution. Contributions are voluntary and are limited to one per person (filing a separate return) or two check-offs (for a total of $4.00) for a married couple filing together (Virginia Code Section 24.1-1).

Contributions to nongame wildlife, housing, open space recreation and conservation, and U.S. Olympics are also voluntary but are not limited to a dollar amount.

Figure 4

Number of Refund Check-offs
Taxable Year 1989

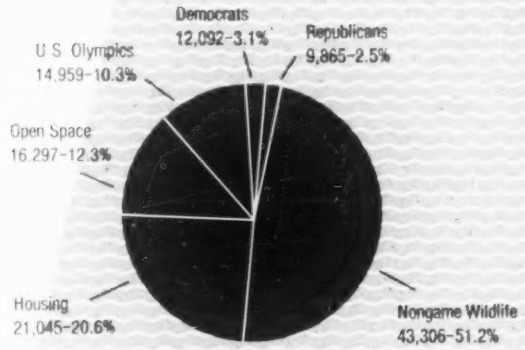

Table 1.8

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions and Number of Returns—Taxable Year 1989 by Locality

		Virginia Adjusted Gross Income										
Counties	Total	$0–$4,999	$5,000–$9,999	$10,000–$14,999	$15,000–$19,999	$20,000–$24,999	$25,000–$29,999	$30,000–$39,999	$40,000–$49,999	$50,000–$74,999	$75,000–$99,999	$100,000 and over
Accomack	$268,993,009	$5,787,446	$18,932,339	$32,296,905	$23,934,996	$20,967,867	$21,682,006	$38,474,951	$24,291,202	$32,913,709	$11,631,319	$38,080,269
Albemarle	921,360,677	6,782,660	19,792,809	33,593,211	42,928,199	47,864,098	45,900,510	96,487,890	91,616,747	170,452,282	82,923,345	283,018,926
Alleghany	132,041,439	2,111,899	5,929,942	6,921,333	8,543,636	9,211,891	10,374,465	23,031,128	22,864,675	28,059,059	6,291,327	8,702,084
Amelia	81,193,340	1,280,494	4,321,619	6,469,022	7,122,884	7,814,328	7,105,090	13,408,404	11,665,716	14,181,036	3,050,589	4,774,158
Amherst	265,146,759	4,030,020	12,047,445	18,904,859	20,475,556	22,972,846	23,247,414	47,896,812	41,749,989	47,280,364	10,716,257	15,825,197
Appomattox	115,196,790	2,059,299	6,024,897	8,754,768	10,315,834	9,561,919	10,589,087	21,800,702	17,648,109	18,411,512	4,142,737	5,887,926
Arlington	3,183,561,460	18,439,121	62,142,024	100,891,983	143,632,944	181,300,996	193,911,250	360,743,696	318,632,119	614,262,984	403,461,168	786,143,175
Augusta	568,336,656	7,048,858	21,402,052	37,822,131	44,723,968	48,142,854	49,112,690	103,939,719	85,038,876	102,846,706	24,903,902	43,354,900
Bath	54,048,936	726,455	2,781,664	5,923,840	5,372,282	4,557,246	5,355,769	7,690,549	5,384,668	6,450,958	1,832,990	7,972,515
Bedford	525,624,243	5,948,864	18,209,793	28,354,709	35,431,024	36,103,209	40,299,370	83,440,500	75,082,682	101,612,208	34,463,849	66,678,035
Bland	46,940,549	762,424	2,443,307	3,846,097	4,357,761	4,624,274	5,302,604	10,169,168	7,163,795	5,264,264	1,208,896	1,797,959
Botetourt	280,344,987	3,562,656	10,082,387	15,476,224	17,709,255	17,899,073	18,002,127	47,473,900	46,436,377	63,495,829	18,545,127	21,662,041
Brunswick	115,361,053	2,270,687	8,791,044	12,216,435	11,806,000	11,918,445	10,886,692	17,254,047	11,392,442	11,138,475	3,586,313	14,100,473
Buchanan	248,696,793	3,820,569	11,228,178	14,846,616	17,064,026	20,568,560	20,087,460	43,783,038	40,597,552	31,978,830	6,040,083	38,681,881
Buckingham	91,267,143	1,920,798	6,422,918	9,939,544	9,799,024	9,446,259	8,959,722	14,904,312	10,001,005	10,675,452	2,829,005	6,369,104
Campbell	483,980,647	6,702,063	20,333,609	34,290,494	36,451,138	39,419,712	38,042,554	86,483,657	72,265,289	91,601,070	21,807,364	36,583,697
Caroline	193,662,770	3,002,183	8,938,531	15,356,017	17,127,616	16,066,882	16,763,421	32,838,270	27,937,510	31,945,373	8,368,882	15,318,085
Carroll	198,266,574	3,392,652	11,952,157	21,698,132	22,183,484	23,209,529	23,115,832	41,125,824	20,874,903	19,345,760	2,546,881	8,821,420
Charles City	70,358,221	1,053,110	3,626,648	5,701,179	6,183,049	5,826,674	5,607,985	10,467,277	8,677,348	12,318,140	4,737,649	6,159,162
Charlotte	85,194,815	1,485,785	6,369,710	9,518,105	10,169,882	9,270,798	8,488,457	15,695,422	9,258,782	8,316,451	1,465,474	5,155,949
Chesterfield	3,094,554,955	26,239,839	59,025,753	88,400,132	112,520,128	128,919,496	152,368,342	358,749,204	415,550,586	870,226,965	380,700,457	501,854,053
Clarke	151,236,165	1,383,399	4,345,587	7,710,460	8,779,108	8,461,674	9,196,131	18,040,220	18,309,721	29,362,101	9,573,340	36,074,424
Craig	37,989,296	518,640	1,797,248	2,987,391	3,559,157	3,505,295	4,646,019	7,390,107	5,450,832	5,436,817	896,835	1,800,955
Culpeper	316,024,167	3,636,026	11,672,897	18,240,249	22,231,656	20,805,661	22,547,537	46,406,535	45,008,824	64,512,144	20,056,327	40,906,311
Cumberland	58,422,315	1,197,670	3,980,102	6,321,534	5,685,299	5,781,832	5,433,837	9,141,892	6,964,936	7,823,477	2,182,316	3,909,420
Dickenson	107,961,764	1,962,158	6,750,474	8,124,004	7,920,643	13,911,434	11,956,102	17,722,804	13,051,724	13,257,734	3,896,984	9,407,703
Dinwiddie	200,891,278	3,211,639	9,699,157	15,607,267	18,701,565	16,664,643	16,357,913	33,587,562	28,768,588	38,476,146	9,236,171	10,580,627
Essex	91,296,928	1,429,887	5,115,230	7,658,021	8,155,145	7,241,740	7,753,172	14,516,152	9,864,299	13,772,246	4,834,625	10,956,411
Fairfax	15,059,008,104	91,610,563	204,873,506	286,667,790	419,190,935	529,836,706	576,780,262	1,212,279,369	1,245,475,644	3,276,805,097	2,641,692,942	4,573,795,290
Fauquier	816,738,997	5,983,147	16,490,177	26,402,751	31,013,676	35,110,176	34,574,946	78,517,802	86,446,803	188,621,396	86,566,831	227,011,292
Floyd	98,884,725	1,343,376	5,046,122	8,332,296	9,446,871	11,113,764	10,978,423	19,466,805	13,422,717	11,056,446	2,686,687	5,991,218
Fluvanna	120,627,005	1,532,590	4,903,231	8,587,572	9,103,065	8,459,218	9,152,555	20,731,305	19,367,285	22,237,261	6,335,301	10,217,622
Franklin	372,030,457	5,074,085	17,536,929	33,944,053	33,006,081	31,379,363	34,254,341	63,508,977	49,617,851	52,265,794	15,456,072	35,986,911
Frederick	593,326,808	6,360,747	18,001,178	29,667,916	36,181,737	37,204,575	41,749,276	90,081,500	78,674,544	108,974,238	29,613,380	116,817,717
Giles	153,877,349	2,324,737	7,644,969	9,467,294	12,430,153	15,462,424	16,970,408	29,108,022	21,990,049	25,787,896	5,629,068	7,062,329
Gloucester	303,161,166	4,344,093	12,427,648	16,277,800	19,128,560	22,252,718	24,600,220	53,337,926	44,627,203	62,886,671	17,026,984	26,251,343
Goochland	215,295,165	1,831,751	4,981,961	8,534,323	9,765,119	10,140,979	8,828,167	22,280,280	20,289,889	35,500,167	14,691,966	78,450,563
Grayson	114,687,877	2,177,780	8,389,916	14,218,237	13,979,184	14,370,104	13,287,870	21,284,677	9,614,347	8,995,776	1,813,807	6,556,179
Greene	104,361,605	1,064,955	3,558,865	6,387,506	9,846,352	8,307,953	8,944,069	21,245,914	17,321,280	17,905,287	3,706,502	6,072,922
Greensville	74,580,287	1,703,651	5,136,377	7,730,040	8,157,275	8,669,088	7,678,903	12,644,944	7,650,991	7,802,637	1,981,677	5,424,704
Halifax	232,340,593	3,958,165	13,458,127	23,048,801	27,578,546	23,118,549	23,283,133	46,507,077	30,835,538	25,973,513	5,101,931	9,477,211
Hanover	934,897,092	8,313,764	22,192,601	37,113,602	42,196,905	44,204,341	47,484,313	114,145,676	133,445,440	254,362,138	90,878,603	140,459,709
Henrico	2,936,477,765	23,459,108	65,666,499	111,169,116	156,169,182	166,014,773	173,733,831	357,419,585	349,225,088	623,895,987	254,675,754	655,048,842
Henry	587,870,559	9,732,820	30,726,926	59,530,098	61,054,198	51,572,071	55,060,874	107,944,558	74,826,574	74,666,209	19,148,089	43,608,142
Highland	20,637,113	250,257	1,381,527	2,197,429	2,281,124	2,390,223	2,128,374	3,331,634	2,293,435	1,543,717	762,470	2,076,923
Isle of Wight	285,059,739	3,491,935	10,421,090	16,537,608	20,486,548	20,480,163	21,514,821	45,464,961	46,106,127	60,357,226	16,331,244	23,868,016
James City	495,057,807	5,664,198	14,638,989	19,957,733	21,910,227	22,567,061	25,243,563	51,125,712	52,676,552	106,891,715	59,788,564	114,593,493
King George	158,090,015	1,843,101	4,821,197	7,826,927	9,099,658	10,556,355	9,831,895	22,459,786	21,339,535	39,246,093	14,091,750	16,973,718
King & Queen	57,837,500	972,201	3,314,191	5,432,543	5,022,740	4,880,955	4,799,459	9,374,719	6,691,556	11,386,636	3,472,495	2,490,005
King William	121,117,774	1,422,247	4,520,555	7,646,518	7,125,851	6,916,803	7,830,344	17,902,905	19,471,347	28,620,183	8,400,831	11,260,190

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions and Number of Returns—Taxable Year 1989 by Locality

		Virginia Adjusted Gross Income										
Counties	Total	$0–$4,999	$5,000–$9,999	$10,000–$14,999	$15,000–$19,999	$20,000–$24,999	$25,000–$29,999	$30,000–$39,999	$40,000–$49,999	$50,000–$74,999	$75,000–$99,999	$100,000 and over
Lancaster	$138,949,672	$1,900,364	$6,122,388	$7,903,140	$8,810,548	$9,765,918	$8,315,810	$15,767,088	$11,917,248	$19,970,767	$9,025,280	$39,451,121
Lee	141,536,633	2,749,206	10,534,485	13,533,206	12,914,840	13,608,941	13,598,253	22,903,800	18,156,390	18,442,434	3,409,404	11,685,674
Loudoun	1,532,066,623	9,878,077	23,036,475	36,780,805	54,113,033	61,088,242	66,220,655	142,654,234	164,643,566	444,145,447	229,960,854	299,545,235
Louisa	188,247,038	2,641,439	9,837,486	15,272,660	14,850,539	15,563,293	15,587,551	30,451,713	27,253,979	33,499,433	9,129,900	14,159,045
Lunenburg	83,860,339	1,623,682	6,514,039	10,029,256	9,147,668	8,969,113	8,529,842	13,254,412	8,886,123	10,003,156	2,879,233	4,023,815
Madison	110,802,500	1,197,900	4,762,671	8,471,749	9,321,675	9,314,168	8,938,392	18,063,124	15,296,559	16,728,735	5,260,458	13,447,069
Mathews	90,635,281	1,110,885	3,796,113	5,896,599	5,437,623	6,593,141	7,171,280	12,625,140	10,782,566	16,178,125	5,598,568	15,445,241
Mecklenburg	256,941,989	4,540,002	18,043,984	26,711,700	26,806,937	24,863,075	22,400,080	38,509,406	27,895,471	28,742,100	8,733,289	29,695,945
Middlesex	87,573,409	1,180,357	4,463,730	5,925,294	7,351,245	6,530,936	6,575,874	12,115,092	10,074,693	13,660,664	5,988,454	13,707,070
Montgomery	643,877,750	11,430,580	31,839,890	42,603,108	46,202,367	51,895,978	48,977,938	96,422,947	80,630,821	120,582,718	53,574,917	59,716,486
Nelson	115,592,227	1,568,161	5,839,360	9,722,126	10,633,015	10,106,593	10,275,468	18,026,585	14,910,266	15,365,938	4,632,449	14,512,266
New Kent	141,517,295	1,262,199	3,510,928	5,998,627	6,528,322	7,072,848	8,884,198	19,833,057	23,267,470	36,881,123	14,023,093	14,255,430
Northampton	99,547,858	2,357,887	8,184,459	11,337,411	9,088,492	8,139,684	8,153,283	11,736,217	8,268,961	11,781,784	5,175,577	15,324,103
Northumberland	103,804,590	1,690,042	5,507,335	7,711,685	8,429,442	8,210,173	7,912,259	14,228,664	10,726,444	13,277,131	7,292,371	18,819,044
Nottoway	118,777,213	2,285,126	7,872,093	11,523,243	10,951,324	10,117,025	10,047,308	18,196,824	13,917,634	17,572,354	6,059,464	10,234,818
Orange	246,965,010	3,053,460	9,506,748	16,555,012	18,932,125	17,466,605	18,567,870	39,729,583	33,436,390	44,965,487	15,319,670	29,432,060
Page	188,104,244	3,218,846	10,667,602	18,226,653	18,838,205	16,819,077	19,196,769	35,348,895	23,732,124	24,406,513	6,820,055	8,829,505
Patrick	152,644,528	2,210,545	7,716,519	15,347,040	15,722,188	14,025,195	17,140,484	30,846,805	18,373,929	15,228,266	3,708,234	12,325,323
Pittsylvania	512,985,600	7,338,523	25,809,987	45,465,190	46,509,343	46,024,878	48,476,964	95,141,012	76,671,100	81,630,651	15,402,954	24,514,998
Powhatan	170,432,533	1,593,978	4,881,853	7,499,012	8,847,439	10,246,334	10,278,026	24,855,361	25,902,460	40,172,865	13,928,764	22,226,441
Prince Edward	122,789,559	2,358,839	7,757,876	11,238,909	11,361,234	10,572,849	9,955,736	18,123,656	13,876,103	16,797,548	6,366,094	14,380,715
Prince George	237,806,896	3,413,551	8,325,138	13,354,663	15,209,580	14,703,642	14,952,321	36,891,055	36,778,936	59,173,100	16,831,424	18,173,486
Prince William	2,827,416,022	25,974,092	55,470,047	81,412,416	116,957,388	134,188,045	144,741,117	315,133,433	364,832,972	869,737,740	410,641,821	308,326,951
Pulaski	324,292,914	5,331,005	16,561,580	23,826,919	23,549,037	30,551,447	29,476,686	58,974,499	50,372,102	50,230,943	9,362,955	26,055,741
Rappahannock	83,528,135	871,579	2,721,536	4,358,768	5,418,235	5,340,810	5,498,413	10,792,768	9,669,239	15,493,583	5,778,489	17,584,715
Richmond	91,704,905	1,600,420	4,883,282	6,920,322	7,623,185	7,200,966	7,252,600	13,765,724	10,202,389	14,459,932	5,839,980	11,956,105
Roanoke	1,017,556,549	11,054,430	27,925,859	43,410,796	49,658,988	52,317,931	59,312,262	139,695,618	136,966,764	234,210,153	79,409,910	183,593,838
Rockbridge	160,997,616	2,552,558	7,916,394	13,699,933	15,958,464	15,758,816	15,416,759	27,344,720	19,867,958	22,431,818	7,696,136	12,354,060
Rockingham	620,788,999	7,270,540	25,051,135	46,381,134	55,551,941	52,596,169	55,891,472	112,718,581	82,973,600	93,862,275	28,790,697	59,701,455
Russell	207,688,782	3,311,059	12,415,187	16,857,181	17,751,324	22,507,300	20,119,241	38,255,283	26,770,412	28,136,345	6,571,127	14,994,323
Scott	165,025,059	2,769,649	9,152,091	13,348,083	14,761,258	16,905,128	17,844,820	34,668,615	21,975,555	24,806,989	3,687,685	5,105,185
Shenandoah	311,571,535	3,955,262	13,555,121	23,931,528	28,831,549	27,432,648	29,773,951	56,834,440	40,425,688	41,653,481	12,323,973	32,853,894
Smyth	268,149,192	4,750,061	14,953,276	23,805,536	27,277,262	26,641,401	29,340,710	49,017,958	32,431,121	27,462,977	8,399,912	24,068,958
Southampton	146,636,770	2,224,989	7,303,914	9,586,632	11,685,290	12,535,090	13,205,072	21,778,461	22,512,914	30,198,109	5,772,398	9,913,901
Spotsylvania	690,492,333	7,219,437	17,681,714	25,576,095	35,524,542	38,628,104	41,295,428	102,727,185	108,993,994	180,590,924	61,692,967	70,561,943
Stafford	789,174,495	7,914,331	18,007,324	26,554,856	33,313,902	39,102,680	40,369,185	91,932,964	109,531,258	233,725,852	89,762,399	98,959,744
Surry	61,107,888	1,084,402	3,240,590	4,747,938	4,882,353	4,989,421	6,032,336	9,958,505	8,542,928	11,544,340	2,600,667	3,484,406
Sussex	93,547,075	1,757,086	6,043,889	9,033,354	9,238,285	7,934,631	8,533,108	14,227,697	10,336,309	11,284,117	3,825,872	11,332,727
Tazewell	387,069,804	5,556,314	18,562,246	25,994,797	26,709,940	30,002,302	31,916,335	62,719,608	55,566,912	58,511,749	17,984,320	53,545,281
Warren	279,261,948	3,504,031	11,446,325	16,333,713	21,202,826	22,943,738	23,333,459	51,818,739	41,891,690	50,809,289	13,775,959	22,202,179
Washington	422,258,117	5,825,844	20,899,006	32,142,140	35,599,784	38,200,567	38,994,403	67,104,246	50,674,521	60,828,376	18,042,378	53,946,852
Westmoreland	144,454,447	2,740,199	8,957,660	12,454,523	13,066,843	11,991,918	12,100,454	22,823,905	17,194,609	23,759,549	7,860,879	11,503,908
Wise	324,330,735	5,599,051	15,490,903	21,379,443	21,774,774	26,161,170	27,445,349	58,518,011	44,796,149	53,339,524	12,566,878	37,259,483
Wythe	211,490,534	4,079,654	13,377,724	19,224,183	19,770,784	22,173,570	20,785,665	38,672,472	27,078,809	28,071,982	7,029,591	11,226,100
York	488,203,402	6,477,870	14,497,375	20,269,095	21,330,767	23,085,479	24,289,701	54,156,101	61,385,499	130,047,218	61,253,350	71,410,947
Total Counties	**$51,446,125,274**	**$500,254,084**	**$1,414,937,439**	**$2,192,905,088**	**$2,640,425,173**	**$2,890,034,636**	**$3,044,928,492**	**$6,262,192,080**	**$5,873,351,716**	**$10,905,603,770**	**$5,715,574,009**	**$10,005,918,787**

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions and Number of Returns—Taxable Year 1989 by Locality

		Virginia Adjusted Gross Income										
Cities	Total	$0–$4,999	$5,000–$9,999	$10,000–$14,999	$15,000–$19,999	$20,000–$24,999	$25,000–$29,999	$30,000–$39,999	$40,000–$49,999	$50,000–$74,999	$75,000–$99,999	$100,000 and over
Alexandria	$2,534,403,172	$16,292,820	$52,957,267	$91,128,779	$130,643,606	$161,371,264	$167,491,197	$314,714,513	$255,605,437	$439,013,299	$268,264,130	$636,920,860
Bedford	55,255,143	1,111,130	3,594,856	4,800,678	5,670,432	4,670,663	4,090,663	8,913,118	7,000,428	8,428,741	2,434,472	4,539,962
Bristol	278,853,223	5,453,202	20,816,914	28,792,303	33,242,144	26,606,419	24,008,509	40,135,737	26,104,765	30,383,688	7,733,704	35,575,838
Buena Vista	53,431,224	1,090,463	3,125,253	4,919,171	5,485,312	5,808,307	5,154,950	12,423,139	6,730,371	6,860,923	954,688	878,647
Charlottesville	466,620,077	7,356,372	23,824,819	37,192,227	39,834,676	34,764,555	32,241,589	58,045,563	46,758,120	71,414,277	31,788,236	83,399,643
Chesapeake	1,624,370,026	21,367,354	57,685,596	82,641,972	98,303,663	106,918,451	114,442,270	253,206,173	252,088,371	403,866,660	114,357,699	119,491,817
Clifton Forge	47,064,976	884,894	2,469,520	3,041,800	2,938,890	3,320,278	3,274,537	7,096,974	5,763,492	6,260,139	2,201,056	9,813,396
Colonial Heights	206,931,455	2,867,538	7,198,400	10,682,263	13,674,942	13,541,617	14,903,340	30,666,688	30,479,841	51,984,945	15,632,977	15,298,904
Covington	59,971,908	1,261,259	4,005,113	4,997,577	5,271,973	5,209,643	5,986,934	11,256,961	9,314,295	9,361,836	1,517,642	1,788,675
Danville	552,764,098	9,332,933	32,092,564	46,121,186	47,170,660	46,099,485	43,087,578	80,837,612	70,875,443	81,859,614	24,972,192	70,314,831
Emporia	51,892,579	1,126,174	3,705,801	5,130,045	5,603,231	4,872,986	4,276,958	7,257,438	5,720,717	6,424,728	2,048,840	5,725,661
Fairfax	265,682,563	2,245,254	5,893,399	8,199,937	11,067,912	14,402,673	14,836,675	29,450,986	24,860,301	57,709,071	38,319,705	58,696,650
Falls Church	435,248,514	4,129,162	13,429,657	21,497,294	26,523,701	28,861,141	27,575,892	47,215,387	39,175,989	79,025,721	49,920,125	97,894,445
Franklin	86,127,984	1,511,062	4,017,254	5,157,848	5,948,326	5,035,179	5,907,665	10,812,069	9,198,157	18,115,998	5,869,145	14,555,281
Fredericksburg	243,410,100	3,272,966	10,163,088	15,744,482	18,027,448	19,349,257	16,330,601	32,478,023	24,088,877	36,541,589	15,932,944	51,480,825
Galax	69,242,315	1,672,302	5,685,421	7,923,633	6,527,323	5,689,932	5,630,570	8,670,876	5,394,918	7,332,190	2,219,565	12,495,585
Hampton	1,213,056,546	20,285,059	55,864,162	81,384,476	92,983,592	107,728,064	105,793,104	209,402,265	178,003,127	223,552,554	62,290,596	75,769,547
Harrisonburg	280,519,063	4,274,002	12,355,322	19,238,167	21,266,667	20,868,942	20,181,469	35,475,295	31,268,398	43,217,168	17,309,825	55,063,808
Hopewell	221,779,041	4,264,594	11,733,175	17,505,818	18,149,456	18,290,611	19,985,599	41,081,798	32,224,161	41,121,058	8,477,353	8,945,418
Lexington	57,002,659	881,130	2,657,443	3,692,466	4,164,336	3,844,390	3,863,188	6,992,971	7,009,509	10,318,981	5,107,429	8,470,816
Lynchburg	709,279,062	10,339,916	33,596,059	47,672,252	50,246,729	49,135,469	46,899,815	94,362,729	77,352,969	113,098,020	43,227,937	143,347,167
Manassas	498,505,682	4,234,934	10,239,724	15,113,203	22,281,088	24,421,817	27,330,853	60,523,602	64,461,126	140,090,933	60,242,175	69,566,227
Manassas Park	59,829,334	547,564	1,623,175	2,706,669	4,046,105	4,492,504	5,257,150	12,958,747	12,065,444	13,499,768	1,983,613	648,595
Martinsville	205,937,187	3,260,419	10,013,851	17,588,244	18,498,067	12,709,211	11,927,400	24,354,034	15,726,330	25,996,748	12,508,450	53,354,433
Newport News	1,543,545,085	24,911,995	72,183,237	101,791,121	115,260,588	132,486,254	132,728,425	237,545,223	201,786,217	286,746,021	83,775,114	154,330,890
Norfolk	1,869,438,346	34,886,817	110,906,738	151,945,217	164,317,065	161,685,703	146,236,706	253,616,033	192,325,676	244,617,749	90,170,617	318,730,025
Norton	34,484,233	744,716	1,737,225	2,480,222	2,787,035	2,428,054	2,231,893	5,375,130	3,919,489	5,171,759	1,920,985	5,687,725
Petersburg	313,410,387	8,113,137	24,227,239	34,888,233	33,312,399	28,869,287	26,808,028	43,814,473	33,166,166	42,182,994	11,603,352	26,425,019
Poquoson	138,501,724	1,727,333	3,776,258	5,038,802	5,948,047	6,326,809	8,614,032	17,817,783	19,605,850	39,249,225	14,928,245	15,469,340
Portsmouth	879,937,714	16,731,632	48,313,304	68,315,986	76,575,561	80,700,980	82,683,891	153,907,185	115,133,341	138,847,675	34,294,166	64,433,993
Radford	110,877,326	2,077,401	5,316,373	6,417,300	6,623,604	8,928,119	8,014,299	15,081,379	14,139,696	21,667,167	8,952,993	13,658,995
Richmond	2,587,676,554	35,243,446	119,393,235	189,031,919	214,132,661	200,242,555	175,119,606	310,015,586	235,620,670	359,118,682	165,240,757	584,517,435
Roanoke	1,028,822,807	17,674,704	56,912,056	85,463,755	85,945,701	82,167,248	84,453,898	148,685,501	110,840,742	139,071,903	46,279,545	171,307,754
Salem	277,693,239	3,496,982	10,927,522	17,467,367	18,827,436	18,803,085	20,444,618	44,067,919	37,186,637	52,201,247	17,418,496	36,851,930
South Boston	69,802,214	1,004,714	3,643,349	5,968,468	6,461,791	5,234,746	5,452,948	8,426,356	6,753,121	9,695,993	4,759,594	12,401,134
Staunton	248,156,054	3,375,117	11,460,170	18,916,233	21,839,987	19,120,309	20,433,930	38,067,510	31,730,243	39,474,602	11,327,096	32,410,857
Suffolk	515,142,242	7,930,856	23,318,892	33,389,200	37,646,175	38,253,834	37,557,292	78,783,572	65,498,666	96,360,219	30,416,126	65,987,410
Virginia Beach	3,955,633,208	53,783,618	145,238,426	208,133,426	234,100,924	252,020,737	257,663,523	530,766,083	491,971,215	809,352,380	302,508,451	670,094,425
Waynesboro	221,973,082	3,291,384	9,325,614	15,503,460	17,548,394	16,404,496	15,677,707	31,542,010	28,673,975	36,594,918	12,965,043	34,446,081
Williamsburg	125,910,249	1,925,706	5,350,944	7,433,316	8,284,014	8,267,849	6,910,852	12,895,738	11,404,936	20,045,403	10,206,548	33,184,943
Winchester	292,715,358	3,794,739	11,806,654	17,682,527	21,319,311	21,358,153	20,282,284	37,963,549	27,662,317	39,212,643	14,009,000	77,624,181
Total Cities	**$24,490,897,753**	**$349,776,860**	**$1,052,585,069**	**$1,552,739,042**	**$1,758,500,972**	**$1,811,331,076**	**$1,781,792,438**	**$3,406,703,730**	**$2,864,689,543**	**$4,305,089,229**	**$1,656,090,626**	**$3,951,599,168**
Unassigned to Localities	**$1,584,284,311**	**$39,931,118**	**$93,906,073**	**$131,888,359**	**$136,140,048**	**$118,452,050**	**$103,273,496**	**$165,754,523**	**$127,647,881**	**$198,833,401**	**$102,211,565**	**$366,245,797**
Aggregate	**$77,521,307,338**	**$889,962,062**	**$2,561,428,581**	**$3,877,532,489**	**$4,535,066,193**	**$4,819,817,762**	**$4,929,994,426**	**$9,834,650,333**	**$8,865,689,140**	**$15,409,526,400**	**$7,473,876,200**	**$14,323,763,752**

Totals in Table 1.8 do not agree with totals in previous tables due to minor variation in tabulations.

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions and Number of Returns—Taxable Year 1989 by Locality

	Exemptions		Deductions			Number of Returns				
Counties	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Accomack	29,828	$25,543,398	10,890	2,118	$57,185,702	13,008	7,219	2,375	368	3,046
Albemarle	53,735	42,337,744	14,915	9,059	157,335,031	23,974	11,694	3,990	521	7,769
Alleghany	12,533	9,944,246	4,062	1,152	24,136,460	5,214	2,106	1,411	63	1,634
Amelia	8,311	6,615,140	2,849	714	16,197,827	3,563	1,741	677	89	1,056
Amherst	25,536	20,295,428	8,459	2,632	51,048,247	11,091	5,204	1,949	232	3,706
Appomattox	12,179	9,683,141	4,189	963	23,021,251	5,152	2,350	955	98	1,749
Arlington	151,437	117,393,693	51,451	32,055	532,348,098	83,506	56,853	9,280	2,659	14,714
Augusta	52,196	41,423,050	16,713	5,636	107,820,896	22,349	9,524	4,229	445	8,151
Bath	5,251	4,160,679	2,041	308	10,530,196	2,349	1,139	446	44	720
Bedford	43,923	34,756,887	12,959	5,706	99,898,669	18,665	7,595	3,617	378	7,075
Bland	5,243	4,173,008	1,880	298	9,797,299	2,178	877	542	41	718
Botetourt	23,855	18,960,008	6,961	3,291	54,312,575	10,252	4,320	1,985	183	3,764
Brunswick	12,967	10,308,373	4,817	809	24,099,192	5,626	2,993	937	227	1,469
Buchanan	24,635	19,530,482	8,776	1,067	44,672,556	9,843	3,463	4,147	162	2,071
Buckingham	10,429	8,296,368	3,948	645	19,532,096	4,593	2,393	824	92	1,284
Campbell	44,367	35,192,642	14,708	4,649	91,705,446	19,357	8,882	3,407	356	6,712
Caroline	18,329	14,582,474	6,245	1,924	37,256,695	8,169	4,337	1,209	232	2,391
Carroll	22,471	17,820,834	8,594	1,240	42,253,191	9,834	3,973	1,909	281	3,671
Charles City	6,118	4,878,661	2,297	664	13,324,618	2,961	1,736	419	71	735
Charlotte	10,253	8,158,402	3,802	559	18,714,248	4,361	2,083	798	127	1,353
Chesterfield	200,948	158,012,171	41,253	42,998	561,734,136	84,251	37,440	14,301	1,797	30,718
Clarke	10,544	8,332,715	3,147	1,513	28,596,213	4,660	2,220	818	113	1,509
Craig	3,836	3,057,282	1,346	316	7,567,296	1,662	682	389	28	563
Culpeper	26,526	20,935,289	8,007	3,349	59,700,562	11,356	5,480	2,038	284	3,554
Cumberland	6,571	5,212,686	2,389	469	12,488,146	2,858	1,459	595	69	735
Dickenson	12,954	10,277,396	4,542	463	22,347,049	5,005	1,705	2,019	90	1,191
Dinwiddie	19,460	15,485,315	6,621	2,068	39,378,216	8,689	4,393	1,355	248	2,693
Essex	8,693	6,906,460	3,060	846	19,038,471	3,906	2,128	622	91	1,065
Fairfax	704,551	551,253,739	151,675	174,882	2,992,699,179	326,557	170,130	52,763	12,829	90,835
Fauquier	47,621	37,460,977	11,577	8,832	173,912,874	20,409	9,229	3,884	663	6,633
Floyd	10,422	8,287,446	3,702	778	20,383,129	4,480	1,836	956	86	1,602
Fluvanna	10,968	8,696,380	3,340	1,352	23,933,231	4,697	2,178	890	89	1,535
Franklin	35,863	28,507,428	12,582	3,143	72,546,332	15,721	7,058	2,638	405	5,624
Frederick	44,990	35,360,173	13,323	6,107	103,672,670	19,433	8,698	3,937	433	6,362
Giles	15,363	12,205,746	5,428	1,184	29,717,032	6,612	2,917	1,392	110	2,193
Gloucester	27,856	22,073,758	7,316	4,388	64,738,318	11,704	4,971	2,464	494	3,775
Goochland	12,494	9,941,331	3,639	1,944	38,114,121	5,583	2,597	926	113	1,947
Grayson	13,905	11,025,005	5,498	627	25,954,877	6,125	2,540	1,288	240	2,057
Greene	9,327	7,385,418	2,943	1,091	19,501,050	4,034	1,813	702	88	1,431
Greensville	8,611	6,804,595	3,237	617	15,564,756	3,854	2,049	557	307	941
Halifax	25,844	20,561,800	9,664	1,528	47,310,457	11,192	5,391	1,735	349	3,717
Hanover	63,710	50,516,145	15,806	11,709	162,146,778	27,515	12,207	4,329	474	10,505
Henrico	182,195	144,450,361	49,438	34,259	509,176,889	83,697	44,529	11,587	1,569	26,012
Henry	58,031	45,947,164	21,903	5,134	117,933,274	27,037	13,078	3,664	1,554	8,741
Highland	2,326	1,844,920	815	164	4,696,403	979	405	239	27	308
Isle of Wight	24,707	19,629,353	7,246	3,458	55,671,149	10,704	5,002	2,032	635	3,037
James City	33,108	25,870,703	8,644	5,959	95,481,731	14,603	7,104	2,181	458	4,860
King George	12,684	9,973,368	3,699	1,733	27,656,744	5,432	2,573	977	229	1,653
King & Queen	5,799	4,623,381	2,041	558	11,825,070	2,599	1,383	424	61	731
King William	10,223	8,123,500	2,975	1,410	22,174,742	4,385	2,131	722	79	1,453

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions and Number of Returns—Taxable Year 1989 by Locality

	Exemptions		Deductions			Number of Returns				
Counties	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Lancaster	11,361	$9,006,653	3,406	1,344	$27,781,036	4,750	2,261	867	136	1,486
Lee	17,348	13,716,505	6,028	876	30,790,251	6,904	2,582	2,232	190	1,900
Loudoun	84,071	65,561,683	18,223	19,215	311,647,152	37,438	17,971	6,302	1,000	12,165
Louisa	17,798	14,118,379	6,218	1,741	37,091,767	7,959	3,977	1,502	199	2,281
Lunenburg	10,358	8,239,710	3,823	538	18,539,890	4,361	2,086	769	144	1,362
Madison	10,225	8,108,667	3,390	942	20,741,878	4,332	1,975	811	87	1,459
Mathews	8,053	6,406,105	2,426	921	18,240,444	3,347	1,439	631	93	1,184
Mecklenburg	27,538	21,798,226	10,388	1,833	51,726,160	12,221	6,175	1,869	640	3,537
Middlesex	8,087	6,419,724	2,558	901	17,658,748	3,459	1,534	684	80	1,161
Montgomery	55,889	43,277,167	19,437	7,072	127,461,956	26,509	13,564	4,524	723	7,698
Nelson	11,150	8,870,920	3,956	933	23,347,908	4,889	2,386	905	93	1,505
New Kent	10,263	8,170,017	2,577	1,831	25,544,442	4,408	1,833	761	84	1,730
Northampton	11,522	9,131,484	4,282	676	21,179,302	4,958	2,773	840	139	1,206
Northumberland	10,247	8,143,686	3,233	981	21,516,599	4,214	1,886	867	102	1,359
Nottoway	12,829	10,211,472	4,603	987	24,220,254	5,590	2,834	998	161	1,597
Orange	21,654	17,100,557	6,812	2,493	48,164,689	9,305	4,396	1,644	230	3,035
Page	20,133	15,998,827	7,382	1,497	39,692,248	8,879	4,197	1,805	199	2,678
Patrick	15,655	12,418,809	5,834	1,084	30,090,788	6,918	2,816	1,079	377	2,646
Pittsylvania	52,274	41,622,872	18,181	4,378	100,366,876	22,559	10,270	3,974	637	7,678
Powhatan	12,794	10,156,533	3,341	2,120	30,714,144	5,461	2,307	1,042	98	2,014
Prince Edward	12,809	10,166,144	4,578	1,016	24,952,163	5,594	2,985	890	166	1,553
Prince George	19,756	15,399,119	5,820	2,995	43,164,956	8,815	4,025	1,405	695	2,690
Prince William	182,292	142,827,926	40,283	40,006	604,639,762	80,289	37,780	13,836	4,904	23,769
Pulaski	31,473	24,996,808	11,105	2,786	62,066,427	13,891	6,422	2,582	306	4,581
Rappahannock	6,212	4,930,787	1,917	831	16,651,848	2,748	1,249	577	61	861
Richmond	8,655	6,781,783	2,896	971	19,160,005	3,867	2,030	679	149	1,009
Roanoke	72,006	56,886,560	18,959	12,638	189,492,217	31,597	14,305	5,124	601	11,567
Rockbridge	16,123	12,777,236	5,816	1,280	33,460,811	7,096	3,253	1,455	140	2,248
Rockingham	57,329	45,462,758	19,131	5,651	121,054,925	24,782	11,045	4,397	553	8,787
Russell	23,442	18,634,221	8,385	1,053	42,241,604	9,438	3,346	3,307	155	2,630
Scott	18,216	14,430,255	6,723	865	32,714,426	7,588	2,699	2,439	352	2,098
Shenandoah	28,817	22,918,160	10,055	2,696	59,955,155	12,751	5,973	2,362	241	4,175
Smyth	28,864	22,896,946	10,744	1,686	54,290,831	12,430	5,344	2,603	278	4,205
Southampton	14,287	11,349,054	4,631	1,473	27,626,642	6,104	2,885	1,049	278	1,892
Spotsylvania	53,424	42,049,684	12,589	9,508	135,043,094	22,097	9,538	4,626	704	7,229
Stafford	55,058	43,069,798	12,557	10,785	154,478,491	23,342	9,940	3,938	1,254	8,210
Surry	6,168	4,856,725	2,063	623	12,568,389	2,686	1,386	456	138	706
Sussex	9,589	7,632,157	3,666	718	18,959,970	4,384	2,539	640	125	1,080
Tazewell	38,405	30,332,727	12,678	2,685	72,499,050	15,363	5,760	4,795	332	4,476
Warren	24,826	19,598,590	7,691	3,185	55,052,668	10,876	5,168	2,129	250	3,329
Washington	40,363	31,854,417	13,965	3,404	80,561,275	17,369	6,840	4,088	848	5,593
Westmoreland	15,405	12,194,626	5,176	1,501	31,050,465	6,677	3,527	1,227	185	1,738
Wise	33,616	26,644,132	11,303	2,175	60,770,654	13,478	5,186	4,318	423	3,551
Wythe	23,439	18,557,185	8,568	1,658	45,817,042	10,226	4,564	2,115	235	3,312
York	35,127	27,563,538	9,024	6,481	95,778,781	15,505	6,945	2,525	1,121	4,914
Total Counties	**3,508,676**	**$2,764,105,975**	**993,833**	**569,401**	**$9,941,419,421**	**1,563,234**	**759,804**	**275,198**	**50,580**	**477,652**

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions and Number of Returns—Taxable Year 1989 by Locality

	Exemptions		Deductions			Number of Returns				
Cities	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Alexandria	126,267	$97,680,770	43,497	26,557	$460,006,161	70,054	48,275	7,828	2,851	11,100
Bedford	5,673	4,501,288	2,123	488	11,473,178	2,611	1,447	359	71	734
Bristol	26,331	19,910,069	11,019	3,091	50,429,180	14,110	5,562	1,854	4,567	2,127
Buena Vista	5,799	4,608,452	2,213	417	11,467,848	2,630	1,340	413	37	840
Charlottesville	36,131	27,882,316	14,163	4,609	87,686,786	18,772	12,085	2,002	670	4,015
Chesapeake	138,012	108,494,423	34,273	25,092	354,255,665	59,365	27,079	10,078	3,948	18,260
Clifton Forge	4,295	3,395,435	1,541	346	8,594,926	1,887	955	423	40	469
Colonial Heights	17,147	13,523,515	4,984	2,682	39,148,972	7,666	3,713	1,450	225	2,278
Covington	6,560	5,212,852	2,489	427	12,202,058	2,916	1,465	639	81	731
Danville	50,999	40,363,276	18,801	5,165	104,337,160	23,966	12,627	3,161	2,224	5,954
Emporia	5,561	4,352,990	2,061	475	10,471,740	2,536	1,446	309	206	575
Fairfax	14,322	11,228,262	4,296	2,940	48,033,350	7,236	4,269	920	248	1,799
Falls Church	27,365	21,173,195	8,796	4,762	85,289,424	13,558	8,605	1,895	479	2,579
Franklin	7,322	5,795,799	2,358	915	16,289,526	3,273	1,751	457	143	922
Fredericksburg	18,274	14,092,842	6,621	2,327	46,012,594	8,948	5,380	1,175	404	1,989
Galax	7,335	5,681,143	2,942	546	14,382,433	3,488	1,693	556	317	922
Hampton	109,439	85,973,411	33,923	17,199	258,359,769	51,122	26,512	8,367	3,881	12,362
Harrisonburg	21,994	17,054,354	7,930	2,696	53,701,156	10,626	6,016	1,298	304	3,008
Hopewell	21,900	17,226,389	7,558	2,421	43,316,966	9,979	5,325	1,565	468	2,621
Lexington	4,862	3,749,361	1,544	641	11,086,112	2,185	1,162	327	56	640
Lynchburg	58,782	46,094,310	19,605	7,035	132,408,880	26,640	14,899	3,857	634	7,250
Manassas	31,500	24,565,412	7,708	6,387	102,291,408	14,095	7,214	2,431	448	4,002
Manassas Park	4,831	3,853,831	1,316	873	12,031,881	2,189	1,176	327	39	647
Martinsville	16,705	13,123,806	6,130	1,844	40,929,937	7,974	4,591	1,001	498	1,884
Newport News	135,113	105,869,561	43,120	19,848	317,452,831	62,968	32,911	9,084	5,366	15,607
Norfolk	170,393	133,951,800	59,753	21,652	400,996,434	81,405	47,275	12,180	7,111	14,839
Norton	3,411	2,676,786	1,210	245	6,283,179	1,455	697	371	40	347
Petersburg	33,702	26,696,388	13,098	3,376	70,050,475	16,474	10,998	1,908	755	2,813
Poquoson	10,486	8,277,768	2,446	2,014	28,014,706	4,460	1,851	774	236	1,599
Portsmouth	90,352	71,794,412	28,550	11,855	193,680,199	40,405	22,335	6,290	2,450	9,330
Radford	9,496	7,442,688	3,277	1,125	20,752,953	4,402	2,378	594	98	1,332
Richmond	187,433	147,866,419	69,950	26,852	495,589,339	96,802	67,053	9,924	2,947	16,878
Roanoke	90,233	71,440,911	32,542	10,795	207,127,966	43,337	25,510	6,180	1,058	10,589
Salem	22,618	17,948,606	7,081	3,170	53,475,843	10,251	5,082	1,486	205	3,478
South Boston	6,460	5,107,800	2,273	569	12,654,483	2,842	1,544	361	93	844
Staunton	21,838	17,266,028	7,543	2,479	47,654,049	10,022	5,206	1,413	264	3,139
Suffolk	46,838	37,222,309	14,139	6,267	105,494,049	20,406	10,357	3,112	1,074	5,863
Virginia Beach	296,051	230,236,477	78,076	60,032	863,227,044	138,108	65,647	21,244	15,946	35,271
Waynesboro	19,105	15,024,008	6,349	2,161	41,304,902	8,510	4,295	1,463	216	2,536
Williamsburg	8,804	6,721,598	3,173	1,276	24,368,152	4,449	2,707	509	193	1,040
Winchester	21,633	16,959,910	7,893	2,333	50,158,111	10,226	5,848	1,458	313	2,607
Total Cities	**1,941,372**	**$1,522,040,970**	**628,364**	**295,984**	**$4,952,491,825**	**924,348**	**516,281**	**131,043**	**61,204**	**215,820**
Unassigned to Localities	**134,054**	**$69,983,073**	**46,209**	**27,145**	**$316,871,867**	**73,354**	**35,127**	**16,294**	**14,156**	**7,777**
Aggregate	**5,584,102**	**$4,356,130,018**	**1,668,406**	**892,530**	**$15,210,783,113**	**2,560,936**	**1,311,212**	**422,535**	**125,940**	**701,249**

Table 1.9

Total Net Taxable Income, Total Income Tax Paid, Total Amount Taxed at Each Tax Rate, Taxable Year 1989—By Locality

Counties	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Accomack	$192.151.200	$37.485.256	$21.140.328	$66.615.813	$66.909.803	$8.562.020	$749.705	$634.210	$3.330.791	$3.847.314
Albemarle	723.391.520	82.915.515	50.936.193	210.509.062	379.030.750	35.506.117	1.658.310	1.528.086	10.525.453	21.794.268
Alleghany	99.798.011	16.701.739	9.878.056	37.802.007	35.416.209	4.556.909	334.035	296.342	1.890.100	2.036.432
Amelia	59.064.936	11.464.258	6.784.844	24.594.037	16.221.797	2.595.285	229.285	203.545	1.229.702	932.753
Amherst	196.034.825	36.988.713	21.973.313	81.505.755	55.567.044	8.669.366	739.774	659.199	4.075.288	3.195.105
Appomattox	83.834.146	16.834.114	9.857.451	35.130.151	22.012.430	3.654.629	336.682	295.724	1.756.508	1.265.715
Arlington	2.537.299.615	264.188.758	165.141.118	741.608.346	1.366.361.393	125.884.206	5.283.775	4.954.234	37.080.417	78.565.780
Augusta	423.456.904	77.809.258	46.659.126	176.075.235	122.913.285	18.827.235	1.556.185	1.399.774	8.803.762	7.067.514
Bath	39.916.043	7.811.746	4.616.250	14.523.332	12.964.715	1.766.361	156.235	138.488	726.167	745.471
Bedford	394.323.288	65.482.270	39.225.989	148.816.750	140.798.279	18.023.164	1.309.645	1.176.780	7.440.838	8.095.901
Bland	33.673.879	7.104.301	4.194.619	14.869.779	7.505.180	1.442.962	142.086	125.839	743.489	431.548
Botetourt	208.793.532	35.553.664	21.342.108	83.062.043	68.835.717	9.462.492	711.073	640.263	4.153.102	3.958.054
Brunswick	82.118.124	17.237.819	9.817.721	30.898.214	24.164.370	3.573.650	344.756	294.532	1.544.911	1.389.451
Buchanan	188.436.075	28.214.816	16.324.687	63.453.054	80.443.518	8.852.192	564.296	489.741	3.172.653	4.625.502
Buckingham	64.736.642	14.215.197	8.266.718	26.341.856	15.912.871	2.764.389	284.304	248.002	1.317.093	914.990
Campbell	360.137.382	65.888.930	39.257.662	146.044.640	108.946.150	16.062.145	1.317.779	1.177.730	7.302.232	6.264.404
Caroline	143.248.056	26.488.786	15.810.945	58.756.001	42.192.324	6.367.963	529.776	474.328	2.937.800	2.426.059
Carroll	139.976.688	34.110.781	19.761.670	60.147.960	25.956.277	5.774.950	682.216	592.850	3.007.398	1.492.486
Charles City	52.730.725	9.308.607	5.551.222	20.851.106	17.019.790	2.373.902	186.172	166.537	1.042.555	978.638
Charlotte	59.464.635	14.010.196	7.956.476	25.093.296	12.404.667	2.486.831	280.204	238.694	1.254.665	713.268
Chesterfield	2.376.157.619	298.734.357	184.988.429	814.894.396	1.077.540.437	114.227.635	5.974.687	5.549.653	40.744.720	61.958.575
Clarke	115.397.921	15.732.211	9.475.245	37.609.302	52.581.163	5.502.783	314.644	284.257	1.880.465	3.023.417
Craig	27.746.177	5.652.955	3.370.065	11.955.163	6.767.994	1.201.079	113.059	101.102	597.758	389.160
Culpeper	237.347.134	37.778.296	22.651.117	88.296.858	88.620.863	10.945.643	755.566	679.534	4.414.843	5.095.700
Cumberland	41.249.431	8.674.307	5.006.367	16.704.380	10.864.377	1.783.598	173.486	150.191	835.219	624.702
Dickenson	77.351.722	14.316.423	8.110.800	29.434.809	25.489.690	3.467.049	286.328	243.324	1.471.740	1.465.657
Dinwiddie	147.915.237	28.234.626	16.733.438	61.561.335	41.385.838	6.524.449	564.693	502.003	3.078.067	2.379.686
Essex	66.379.351	12.193.618	7.162.269	25.433.459	21.590.005	2.971.838	243.872	214.868	1.271.673	1.241.425
Fairfax	11.527.028.868	1.103.236.955	690.653.081	3.189.990.106	6.543.148.726	578.514.888	22.064.739	20.719.592	159.499.505	376.231.052
Fauquier	615.118.173	69.967.034	43.022.083	183.481.060	318.647.996	30.186.316	1.399.341	1.290.662	9.174.053	18.322.260
Floyd	71.435.977	15.290.420	8.967.388	30.521.165	16.657.004	3.058.666	305.808	269.022	1.526.058	957.778
Fluvanna	88.792.386	15.773.625	9.467.536	36.131.589	27.419.636	3.982.707	315.473	284.026	1.806.579	1.576.629
Franklin	273.511.813	54.228.956	31.994.282	108.899.554	78.389.021	11.996.754	1.084.579	959.628	5.444.978	4.507.369
Frederick	457.371.515	65.283.661	39.505.372	155.863.394	196.719.088	21.595.352	1.305.673	1.185.161	7.793.170	11.311.348
Giles	113.647.409	21.844.802	12.939.384	49.893.404	28.969.819	4.985.513	436.896	388.182	2.494.670	1.665.765
Gloucester	219.647.330	37.476.871	22.133.148	86.542.610	73.494.701	9.966.607	749.537	663.994	4.327.131	4.225.945
Goochland	168.264.674	19.275.656	11.710.658	47.727.186	89.551.174	8.272.385	385.513	351.320	2.386.359	5.149.193
Grayson	79.234.019	20.170.955	11.563.864	32.501.402	14.997.798	3.237.778	403.419	346.916	1.625.070	862.373
Greene	77.878.391	14.347.726	8.810.041	34.307.841	20.412.783	3.440.383	286.955	264.301	1.715.392	1.173.735
Greensville	53.060.575	11.406.345	6.575.288	21.939.985	13.138.957	2.277.875	228.127	197.259	1.096.999	755.490
Halifax	166.297.053	37.561.509	21.975.018	74.592.052	32.168.474	6.989.771	751.230	659.251	3.729.603	1.849.687
Hanover	723.175.032	98.935.459	60.565.641	257.783.217	305.885.715	34.273.518	1.978.709	1.816.969	12.889.411	17.588.429
Henrico	2.286.775.188	285.492.171	175.817.310	752.730.763	1.072.744.944	110.303.234	5.709.843	5.274.519	37.636.038	61.682.834
Henry	428.148.358	90.341.173	53.472.459	178.898.437	105.436.289	18.418.506	1.806.823	1.604.174	8.944.922	6.062.587
Highland	14.369.673	3.184.193	1.743.454	5.367.703	4.074.323	618.647	63.684	52.304	268.385	234.274
Isle of Wight	211.415.774	34.737.934	20.637.964	83.339.292	72.500.584	9.655.647	694.759	625.139	4.166.965	4.168.784
James City	376.526.161	48.621.950	29.156.678	116.908.572	181.838.961	18.148.308	972.439	874.700	5.845.429	10.455.740
King George	121.366.411	17.872.241	10.803.359	44.402.073	48.288.738	5.678.252	357.445	324.101	2.220.104	2.776.602
King & Queen	42.023.244	8.128.345	4.710.686	17.037.012	12.147.201	1.854.203	162.567	141.321	851.851	698.464
King William	91.510.400	14.737.694	8.872.441	34.913.572	32.986.693	4.203.341	294.754	266.173	1.745.679	1.896.735

Table 1.9, continued

Total Net Taxable Income, Total Income Tax Paid, Total Amount Taxed at Each Tax Rate, Taxable Year 1989—By Locality

Counties	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Lancaster	$104,119,198	$14,833,300	$8,518,741	$30,261,209	$50,505,948	$4,969,380	$296,666	$255,562	$1,513,060	$2,904,092
Lee	99,348,961	20,491,179	11,327,463	37,343,933	30,186,386	4,352,562	409,824	339,824	1,867,197	1,735,717
Loudoun	1,155,316,516	131,880,165	82,561,408	376,164,122	564,710,821	56,393,523	2,637,603	2,476,842	18,808,206	32,470,872
Louisa	138,764,697	25,623,166	15,112,518	55,866,811	42,162,202	6,183,507	512,463	453,376	2,793,341	2,424,327
Lunenburg	58,186,716	13,951,056	7,930,662	23,615,353	12,689,645	2,427,364	279,021	237,920	1,180,768	729,655
Madison	82,710,340	14,938,835	8,843,485	31,896,484	27,031,536	3,713,219	298,777	265,305	1,594,824	1,554,313
Mathews	67,303,771	10,820,676	6,171,916	22,940,854	27,370,325	3,122,408	216,414	185,157	1,147,043	1,573,794
Mecklenburg	185,447,302	38,628,632	22,108,013	69,960,423	54,750,234	8,081,972	772,573	663,240	3,498,021	3,148,138
Middlesex	64,725,415	11,098,193	6,305,254	22,447,200	24,874,768	2,963,781	221,964	189,158	1,122,360	1,430,299
Montgomery	476,732,456	83,562,683	49,278,283	184,626,176	159,265,314	21,538,667	1,671,254	1,478,348	9,231,309	9,157,756
Nelson	84,628,651	15,875,516	9,364,659	33,153,374	26,235,102	3,764,637	317,510	280,940	1,657,669	1,508,518
New Kent	108,304,821	15,972,517	9,858,229	41,248,736	41,225,339	5,048,091	319,450	295,747	2,062,437	2,370,457
Northampton	70,712,566	14,179,042	7,728,069	23,787,642	25,017,813	3,143,329	283,581	231,842	1,189,382	1,438,524
Northumberland	75,754,534	13,096,910	7,476,823	25,488,313	29,692,488	3,467,977	261,938	224,305	1,274,416	1,707,318
Nottoway	86,046,556	17,175,054	9,796,825	32,949,100	26,125,577	3,787,082	343,501	293,905	1,647,455	1,502,221
Orange	183,715,872	31,071,434	18,555,702	69,313,726	64,775,010	8,368,349	621,429	556,671	3,465,686	3,724,563
Page	134,934,389	28,349,838	16,474,172	55,656,397	34,453,982	5,825,146	566,997	494,225	2,782,820	1,981,104
Patrick	111,305,793	24,284,328	14,361,624	46,575,780	26,084,061	4,745,159	485,687	430,849	2,328,789	1,499,834
Pittsylvania	374,860,847	76,685,266	45,546,810	159,604,828	93,023,943	16,229,227	1,533,705	1,366,404	7,980,241	5,348,877
Powhatan	130,170,167	19,313,312	11,745,151	48,356,383	50,755,321	6,074,871	386,266	352,355	2,417,819	2,918,431
Prince Edward	89,134,999	17,086,415	9,816,604	33,006,040	29,225,940	3,967,020	341,728	294,498	1,650,302	1,680,492
Prince George	180,596,564	28,817,455	17,427,354	70,483,111	63,868,644	8,295,773	576,349	522,821	3,524,156	3,672,447
Prince William	2,079,131,921	271,276,248	168,677,482	753,817,167	885,361,024	99,084,966	5,425,525	5,060,324	37,690,858	50,908,259
Pulaski	240,066,068	45,711,735	26,948,580	99,145,932	68,259,821	10,604,929	914,235	808,457	4,957,297	3,924,940
Rappahannock	62,736,176	9,057,020	5,398,835	20,842,243	27,438,078	2,962,906	181,140	161,965	1,042,112	1,577,689
Richmond	66,904,669	11,668,547	6,773,389	24,431,647	24,031,086	3,039,942	233,371	203,201	1,221,582	1,381,788
Roanoke	775,842,606	109,531,429	66,386,165	269,232,885	330,692,127	36,658,655	2,190,629	1,991,585	13,461,644	19,014,797
Rockbridge	116,675,169	23,257,569	13,649,311	47,941,869	31,826,420	5,101,742	465,151	409,479	2,397,093	1,830,019
Rockingham	458,826,705	86,244,243	51,426,571	185,898,418	135,257,473	20,339,908	1,724,885	1,542,797	9,294,921	7,777,305
Russell	149,733,991	29,211,357	16,619,618	58,169,015	45,734,001	6,620,972	584,227	498,589	2,908,451	2,629,705
Scott	119,872,158	23,692,034	13,627,401	49,703,563	32,849,160	5,256,668	473,841	408,822	2,485,178	1,888,827
Shenandoah	231,248,424	43,037,039	25,644,261	90,993,636	71,573,488	10,295,227	860,741	769,328	4,549,682	4,115,476
Smyth	194,245,362	40,860,241	23,885,554	79,368,478	50,131,089	8,384,734	817,205	716,567	3,968,424	2,882,538
Southampton	108,883,229	19,776,355	11,591,220	43,177,224	34,338,430	4,876,585	395,527	347,737	2,158,861	1,974,460
Spotsylvania	516,124,320	74,734,372	45,764,808	193,318,765	202,306,375	24,166,186	1,494,687	1,372,944	9,665,938	11,632,617
Stafford	593,502,775	81,075,401	49,694,508	213,338,796	249,394,070	28,119,442	1,621,508	1,490,835	10,666,940	14,340,159
Surry	44,244,408	8,284,608	4,880,815	17,873,314	13,205,671	1,965,108	165,692	146,424	893,666	759,326
Sussex	68,051,758	13,188,617	7,610,231	26,008,144	21,244,766	3,014,060	263,772	228,307	1,300,407	1,221,574
Tazewell	288,935,674	48,034,879	27,737,019	101,622,675	111,541,101	13,287,556	960,698	832,111	5,081,134	6,413,613
Warren	207,039,001	35,801,261	21,454,706	83,378,225	66,404,809	9,346,854	716,025	643,641	4,168,911	3,818,277
Washington	313,225,239	57,437,897	33,276,104	116,231,748	106,279,490	14,069,699	1,148,758	998,283	5,811,587	6,111,071
Westmoreland	103,691,096	19,551,554	11,226,330	40,141,635	32,771,577	4,619,269	391,031	336,790	2,007,082	1,884,366
Wise	241,863,591	40,355,820	23,220,610	86,968,478	91,318,683	11,102,982	807,116	696,618	4,348,424	5,250,824
Wythe	149,917,259	32,711,691	18,795,955	62,515,888	35,893,725	6,407,796	654,234	563,879	3,125,794	2,063,889
York	368,034,901	50,279,783	30,349,936	125,153,146	162,252,036	17,503,243	1,005,596	910,498	6,257,657	9,329,492
Total Counties	**$38,940,346,873**	**$5,221,561,864**	**$3,168,240,535**	**$12,980,374,014**	**$17,570,170,460**	**$1,858,781,966**	**$104,431,235**	**$95,047,219**	**$649,018,704**	**$1,010,284,808**

Table 1.9, continued

Total Net Taxable Income, Total Income Tax Paid, Total Amount Taxed at Each Tax Rate, Taxable Year 1989—By Locality

Cities	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Alexandria	$1,981,651,630	$216,144,530	$134,996,830	$598,505,821	$1,032,004,449	$97,638,343	$4,322,891	$4,049,905	$29,925,291	$59,340,256
Bedford	40,036,243	7,955,423	4,552,086	16,114,698	11,414,036	1,757,713	159,108	136,563	805,735	656,307
Bristol	209,787,341	40,195,453	22,878,324	77,690,025	69,023,539	9,343,613	803,909	686,350	3,884,501	3,968,853
Buena Vista	38,035,647	8,538,350	5,029,542	17,670,054	6,797,701	1,596,024	170,767	150,886	883,503	390,868
Charlottesville	353,089,859	56,510,411	33,464,603	123,493,646	139,621,199	16,337,047	1,130,208	1,003,938	6,174,682	8,028,219
Chesapeake	1,170,345,600	193,974,096	116,805,348	467,598,859	391,967,297	53,301,705	3,879,482	3,504,160	23,379,943	22,538,120
Clifton Forge	35,862,382	5,446,909	3,162,307	11,640,810	15,612,356	1,683,558	108,938	94,869	582,041	897,710
Colonial Heights	156,134,441	24,504,382	14,700,691	60,127,004	56,802,364	7,203,595	490,088	441,021	3,006,350	3,266,136
Covington	43,617,279	8,485,294	4,836,105	17,215,327	13,080,553	1,927,687	169,706	145,083	860,766	752,132
Danville	412,859,172	73,149,886	42,448,806	153,586,219	143,674,261	18,677,043	1,462,998	1,273,464	7,679,311	8,261,270
Emporia	37,570,603	7,386,738	4,220,929	14,292,402	11,670,534	1,660,039	147,735	126,628	714,620	671,056
Fairfax	206,962,676	23,442,324	14,392,131	64,102,335	105,025,886	10,144,715	468,846	431,764	3,205,117	6,038,988
Falls Church	329,350,819	41,584,974	25,201,605	103,446,565	159,117,675	15,909,341	831,699	756,048	5,172,328	9,149,266
Franklin	64,812,678	10,100,906	5,835,913	21,820,634	27,055,225	3,023,802	202,018	175,077	1,091,032	1,555,675
Fredericksburg	185,302,448	26,974,815	16,074,255	61,507,691	80,745,687	8,739,886	539,496	482,228	3,075,385	4,642,877
Galax	49,924,178	10,388,728	5,767,879	16,501,033	17,266,538	2,198,689	207,775	173,036	825,052	992,826
Hampton	876,938,828	156,005,026	92,846,131	360,246,438	267,841,233	39,318,678	3,120,101	2,785,384	18,012,322	15,400,871
Harrisonburg	211,419,650	33,690,787	19,843,893	73,226,609	84,658,361	9,798,319	673,816	595,317	3,661,330	4,867,856
Hopewell	163,709,990	30,335,875	17,716,177	66,906,632	48,751,306	7,286,735	606,718	531,485	3,345,332	2,803,200
Lexington	42,544,857	6,950,769	4,103,422	15,095,613	16,395,053	1,959,615	139,015	123,103	754,781	942,716
Lynchburg	536,310,399	82,719,912	48,422,473	178,143,177	227,024,837	25,068,159	1,654,398	1,452,674	8,907,159	13,053,928
Manassas	371,558,085	47,619,805	29,611,833	131,323,638	163,002,809	17,779,595	952,396	888,355	6,566,182	9,372,662
Manassas Park	44,062,377	7,532,757	4,668,004	19,975,664	11,885,952	1,972,920	150,655	140,040	998,783	683,442
Martinsville	153,639,091	23,976,391	14,035,487	48,143,714	67,483,499	7,188,080	479,528	421,065	2,407,186	3,880,301
Newport News	1,129,517,893	193,279,463	114,455,458	439,595,730	382,187,242	51,254,806	3,865,589	3,433,664	21,979,787	21,975,766
Norfolk	1,355,808,526	227,956,964	131,714,282	475,318,095	520,819,185	62,223,575	4,559,139	3,951,428	23,765,905	29,947,103
Norton	29,316,846	4,187,760	2,401,836	8,824,510	10,602,740	1,206,694	83,755	72,055	441,226	609,658
Petersburg	221,836,121	44,213,442	25,350,222	86,828,311	65,444,146	9,749,230	884,269	760,507	4,341,416	3,763,038
Poquoson	102,995,565	15,098,009	9,092,380	38,076,087	40,729,089	4,820,458	301,960	272,771	1,903,804	2,341,923
Portsmouth	629,423,561	116,661,808	68,397,202	255,812,660	188,551,891	28,017,519	2,333,236	2,051,916	12,790,633	10,841,734
Radford	83,593,272	13,742,851	8,114,274	31,891,935	29,844,212	3,828,924	274,857	243,428	1,594,597	1,716,042
Richmond	1,958,752,747	282,269,189	168,501,935	641,465,989	866,515,634	92,598,391	5,645,384	5,055,059	32,073,299	49,824,649
Roanoke	759,833,332	130,549,923	76,477,124	272,748,558	280,057,727	34,646,059	2,610,998	2,294,314	13,637,428	16,103,319
Salem	207,856,122	34,717,828	20,719,612	77,160,237	75,258,445	9,501,318	694,357	621,588	3,858,012	4,327,361
South Boston	52,466,178	9,131,300	5,309,735	18,053,972	19,971,171	2,392,959	182,626	159,292	902,699	1,148,342
Staunton	185,812,357	32,626,883	19,276,930	70,764,195	63,144,349	8,399,856	652,538	578,308	3,538,210	3,630,800
Suffolk	377,727,274	63,765,072	37,604,019	142,746,117	133,612,066	17,223,422	1,275,301	1,128,121	7,137,306	7,682,694
Virginia Beach	2,882,382,730	429,671,986	256,009,306	1,005,298,807	1,191,402,631	135,044,310	8,593,440	7,680,279	50,264,940	68,505,651
Waynesboro	167,583,323	27,161,484	16,061,563	60,292,216	64,068,060	7,723,601	543,230	481,847	3,014,611	3,683,913
Williamsburg	95,727,304	13,245,280	7,763,108	29,112,995	45,605,921	4,575,789	264,906	232,893	1,455,650	2,622,340
Winchester	227,606,408	31,647,233	18,711,890	70,671,384	106,575,901	10,855,985	632,945	561,357	3,533,569	6,128,114
Total Cities	**$18,180,465,632**	**$2,813,541,016**	**$1,671,575,650**	**$6,443,036,406**	**$7,252,312,760**	**$845,577,897**	**$56,270,821**	**$50,147,270**	**$322,151,824**	**$417,007,982**
Unassigned to Localities	**$1,217,878,768**	**$183,060,669**	**$105,488,828**	**$367,039,481**	**$562,289,790**	**$57,509,515**	**$3,661,213**	**$3,164,665**	**$18,351,974**	**$32,331,663**
Aggregate	**$58,338,691,473**	**$8,218,163,549**	**$4,945,305,013**	**$19,790,449,901**	**$25,384,773,010**	**$2,761,869,378**	**$164,363,269**	**$148,359,154**	**$989,522,502**	**$1,459,624,453**

Totals in Table 1.9 do not agree with totals in previous tables due to minor variation in tabulations.

Table 2.1

Corporate Income Tax, Total Tax Assessed
Fiscal Years 1982–1991

Fiscal Years	Amount
1982	$199,522,079
1983	184,381,371
1984	184,108,760
1985	231,833,829
1986	238,292,452
1987	261,945,995
1988	266,328,975
1989	312,916,241
1990	338,618,526
1991	299,466,177

Figure 5

Corporate Income Tax
Total Tax Assessed—Fiscal Years 1982–1991

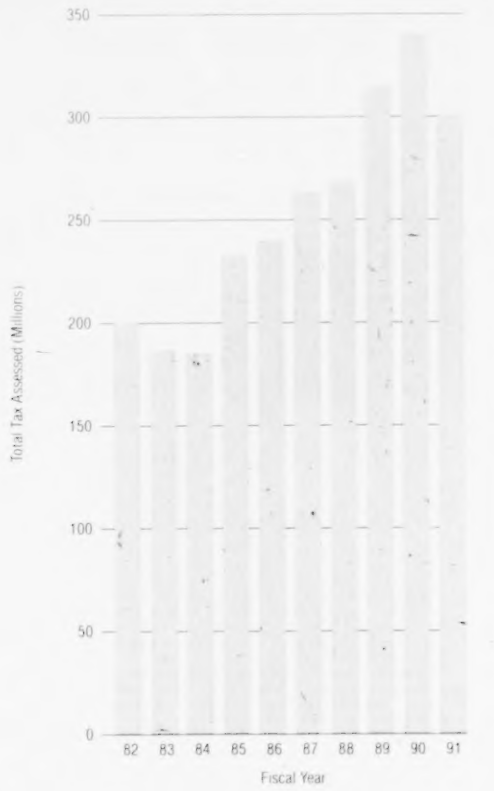

Table 2.2

Corporation Income Tax
Number of Corporate Returns, Taxable Income, And Tax Assessed—Fiscal Year 1991

Corporations Reporting Taxable Income From Virginia Sources	Number of Corporate Returns	Percent of Total	Taxable Income*	Percent of Total	Tax Assessed	Percent of Total
UP to $24,999	100,218	91.8%	$116,816,396	2.3%	$8,277,741	2.8%
$25,000 to $49,999	3,181	2.9%	114,617,407	2.3%	7,381,562	2.5%
$50,000 to $99,999	2,457	2.3%	172,287,798	3.4%	11,789,538	3.9%
$100,000 to $499,999	2,242	2.1%	478,496,774	9.5%	29,764,653	9.9%
$500,000 to $999,999	456	0.4%	321,697,762	6.4%	19,314,439	6.4%
$1,000,000 to $1,999,999	262	0.2%	366,761,703	7.3%	22,213,186	7.4%
$2,000,000 to $9,999,999	277	0.3%	1,104,295,672	22.0%	68,759,990	23.0%
$10,000,000 and over	83	0.1%	2,466,841,514	49.0%	147,387,232	49.2%
Total Before Adjustments	**109,176**	**100.0%**	**$5,141,815,026**	**102.2%**	**$314,888,341**	**105.1%**
Departmental Adjustments		—	**(111,853,982)**	**-2.2%**	**(15,422,164)**	**-5.1%**
Totals	**109,176**	**100.0%**	**$5,029,961,044**	**100.0%**	**$299,466,177**	**100.0%**

*The taxable income in this column is the total of the incomes on each corporate return rather than net taxable income in each bracket. For example, the 3,181 returns in the second bracket have $114,617,407 in Virginia taxable income but only $35,092,407 falls between $25,000 and $50,000 while the remaining $79,525,000 falls in the first bracket.

Figure 6

Number of Corporate Returns
and Tax Assessed—Fiscal Year 1991

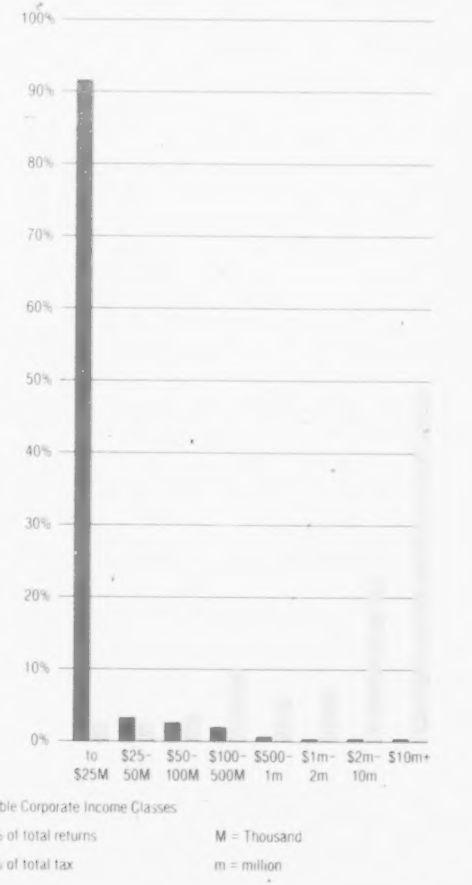

Table 2.3

Number of Corporate Returns, Taxable Income and Tax Assessed—Fiscal Years 1982-1991

Corporations Reporting Income From Virginia Sources	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982
					Number of Corporate Returns					
Up to $24,999	100,218	105,500	91,619	77,319	73,503	61,813	42,100	40,841	40,377	40,018
$25,000 to $49,999	3,181	3,633	4,458	5,095	5,194	4,283	4,216	3,544	3,404	3,552
$50,000 to $99,999	2,457	2,750	3,475	3,882	4,086	3,316	3,140	2,591	2,536	2,644
$100,000 to $499,999	2,242	2,629	3,122	3,381	3,643	2,814	2,831	2,314	2,109	2,346
$500,000 to $999,999	456	473	516	531	519	449	429	337	340	371
$1,000,000 to $1,999,999	262	267	317	304	256	251	224	173	190	222
$2,000,000 to $9,999,999	277	313	281	270	265	182	193	157	159	181
$10,000,000 and over	83	85	74	50	50	51	36	30	30	32
Total before adjustments	**109,176**	**115,650**	**103,862**	**90,832**	**87,566**	**73,159**	**53,169**	**49,987**	**49,145**	**49,366**
Departmental adjustments	**(5,434)**	**(6,704)**	**(6,605)**	**(6,091)**	**(6,198)**	**(2,605)**	**(4,578)**	**(3,533)**	**(2,464)**	**(3,311)**
Total	**109,176**	**115,650**	**103,862**	**90,832**	**87,566**	**73,159**	**53,169**	**49,987**	**49,145**	**49,366**
					Taxable Income					
Up to $24,999	$116,816,396	$126,229,059	$148,527,779	$166,265,812	$168,631,201	$139,682,440	$137,590,587	$122,299,047	$119,338,546	$120,759,277
$25,000 to $49,999	114,617,407	131,117,634	160,631,811	182,466,740	187,039,142	153,692,270	150,600,791	125,353,544	121,669,271	126,328,609
$50,000 to $99,999	172,287,798	192,221,346	243,461,218	271,761,282	287,087,762	232,575,393	219,908,852	181,546,132	177,920,074	184,464,980
$100,000 to $499,999	478,496,774	554,802,240	649,069,318	688,270,109	754,394,059	574,517,656	575,963,492	471,742,752	434,008,765	475,544,502
$500,000 to $999,999	321,697,762	334,711,020	363,335,387	377,897,082	363,525,323	318,853,693	306,193,833	239,105,279	242,993,916	258,909,072
$1,000,000 to $1,999,999	366,761,703	364,920,532	442,387,654	419,946,771	418,167,210	349,955,341	312,240,575	237,061,585	266,906,837	304,585,754
$2,000,000 to $9,999,999	1,104,295,672	1,278,340,573	1,135,148,925	1,103,379,228	1,020,364,889	780,859,556	821,531,981	608,655,984	648,883,483	739,608,557
$10,000,000 and over	2,466,841,514	2,682,284,663	2,091,216,259	1,261,765,833	1,167,164,093	1,411,013,950	1,024,496,355	909,363,894	878,450,767	901,249,468
Total before adjustments	**$5,141,815,026**	**$5,664,627,067**	**$5,233,778,351**	**$4,471,752,857**	**$4,366,373,679**	**$3,961,150,299**	**$3,548,526,466**	**$2,895,128,217**	**$2,890,171,659**	**$3,111,450,219**
Departmental adjustments	**(111,853,982)**	**8,115,531**	**59,098,364**	**139,193,548**	**157,139,784**	**75,836,464**	**75,065,750**	**86,603,950**	**89,705,050**	**100,048,521**
Total	**$5,029,961,044**	**$5,672,742,598**	**$5,292,876,715**	**$4,610,946,405**	**$4,523,513,463**	**$4,036,986,763**	**$3,623,592,216**	**$2,981,732,167**	**$2,979,876,709**	**$3,211,498,740**
					Tax Assessed					
Up to $24,999	$8,277,741	$8,263,423	$8,922,328	$9,975,754	$10,120,293	$8,382,555	$11,004,178	$8,363,004	$11,130,051	$9,424,336
$25,000 to $49,999	7,381,562	8,005,519	10,065,974	10,964,448	11,222,351	9,228,801	9,149,798	7,592,619	7,420,315	7,679,910
$50,000 to $99,999	11,789,538	11,591,422	14,663,098	16,302,681	17,236,400	13,956,387	13,406,810	11,011,623	10,797,236	11,212,919
$100,000 to $499,999	29,764,653	33,674,701	38,954,540	41,598,492	45,291,259	34,485,336	36,371,435	30,283,310	26,520,470	28,764,587
$500,000 to $999,999	19,314,439	20,082,661	21,800,124	22,673,825	21,811,520	19,155,227	18,342,400	14,378,623	15,462,702	15,655,643
$1,000,000 to $1,999,999	22,213,186	21,812,584	26,481,192	25,202,331	25,090,033	21,007,781	25,209,567	14,163,206	16,188,365	19,046,924
$2,000,000 to $9,999,999	68,759,990	77,019,396	68,108,935	66,202,754	61,100,149	46,934,590	49,914,930	36,624,770	39,920,608	44,885,307
$10,000,000 and over	147,387,232	160,937,080	125,472,976	75,705,950	70,029,846	84,660,837	61,840,356	54,849,013	49,851,943	54,458,726
Total before adjustments	**$314,888,341**	**$341,386,786**	**$314,469,167**	**$268,626,235**	**$1,186,384,039**	**$237,811,514**	**$225,239,474**	**$177,266,168**	**$177,291,690**	**$191,128,352**
Departmental adjustments	**(15,422,164)**	**(2,768,260)**	**(1,552,926)**	**(2,297,260)**	**44,144**	**480,938**	**6,594,355**	**6,842,592**	**7,089,681**	**8,393,727**
Total	**$299,466,177**	**$338,618,526**	**$312,916,241**	**$266,328,975**	**$1,186,428,183**	**$238,292,452**	**$231,833,829**	**$184,108,760**	**$184,381,371**	**$199,522,079**

Table 3.1

State and Local Retail Sales and Use Tax
Fiscal Years 1982–1991

Fiscal Year Ending June 30	State Sales and Use Tax			Local Sales and Use Tax
	Sales Tax	Use Tax	Total	Total
1982	$628,351,527	$44,419,735	$672,771,262	$231,364,839
1983	676,052,186	49,397,332	725,449,518	247,287,672
1984	771,180,995	55,629,260	826,810,255	276,271,526
1985	865,267,061	71,580,715	936,847,776	312,282,592
1986	941,684,718	84,686,395	1,026,371,113	342,123,704
1987	1,070,474,550	98,676,819	1,169,151,369(a)	389,717,123
1988	1,279,162,506	121,256,233	1,400,418,739(b)	411,012,136
1989	1,376,204,977	140,322,378	1,516,527,355(c)	445,096,868
1990	1,451,157,421	157,073,657	1,608,231,078(d)	472,023,633
1991	1,538,758,690	135,807,645	1,674,566,335(e)	491,496,790

(a) Includes $68,921,649 in Transportation Sales Tax.
(b) Includes $204,602,580 in Transportation Sales Tax.
(c) Includes $221,569,962 in Transportation Sales Tax.
(d) Includes $234,974,057 in Transportation Sales Tax.
(e) Includes $244,667,797 in Transportation Sales Tax.

Figure 7

State and Local Retail Sales and Use Tax
Collections in Billions—Fiscal Years 1982–1991

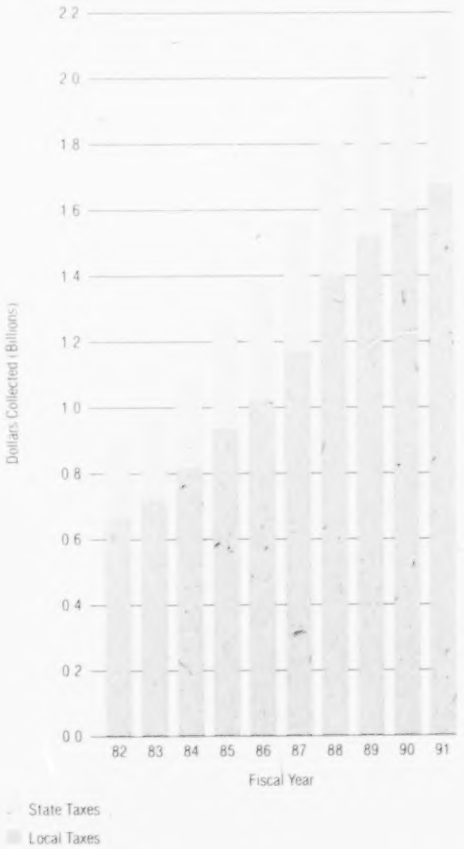

Table 3.2

Annual Sales by Business Classification Made During the Fiscal Year Ending June 30, 1991; as Reflected by Deposits of Sales Tax Revenue Made During the Period Beginning August 1, 1990, and Ending July 31, 1991

Many businesses fall into more than one class. For example, grocery stores sell many nonfood items; department stores, hotels etc., sell food. Therefore, the classifications reflect the principal business activity, as reported by dealers.

	Code		Taxable Sales
Apparel Group	01. Clothing — Men, women, children		$1,977,983,089
	02. Furriers		6,250,983
	03. Millinery		1,718,240
	04. Shoes — Men, women, children		510,991,090
	09. Other apparel (uniforms, formals, etc.)		50,406,936
		Sub-total	2,547,350,338
Automotive Group	10. Accessories, batteries, repair parts, tires, etc.		892,446,276
	11. Aircraft		18,977,506
	12. Boats, boat motors, boating accessories		40,572,891
	13. Motor vehicle dealers, motorcycle dealers		309,359,762
	14. Service stations, garages, auto repair shops, truck-stops (tractor parts and equipment)		855,784,837
	19. Other automotive (installation of windshield and other glass for cars, trailers, mobile homes, etc.)		137,090,421
		Sub-total	2,254,231,693
Food Group	20. Bakery products		75,767,746
	21. Candy and confections		28,971,908
	22. Dairy products		18,549,256
	23. Fruit stands, vegetable stands, roadside markets, rolling markets		44,477,004
	24. Groceries, meats, seafood — Chain		6,672,687,741
	25. Groceries, meats, seafood — Nonchain (including meat processing concerns, etc.)		2,027,338,510
	26. Private membership clubs		83,113,278
	27. Restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, catering, etc.		4,594,396,354
	28. Taverns, beer parlors, dance halls		4,291,128
	29. Other food		254,578,475
		Sub-total	13,804,171,400

	Code		Taxable Sales
Furniture, Home Furnishings and Equipment Group	30. Furniture, household (floor coverings, interior decorators, reupholstering dealers, etc.)		1,124,239,529
	31. Household appliances, appliance repairs		358,619,309
	32. Office furniture, business machines, and equipment		635,844,598
	33. Radios, televisions, musical instruments, repairs thereto		289,746,458
	39. Other furniture and household equipment (sewing machines, lawn mowers, repairs thereto)		216,929,174
		Sub-total	2,625,379,068
General Merchandise Group	40. Department stores, discount stores		3,231,368,842
	41. Dry goods, variety stores, fabric and yarn, trading stamp redemption stores		1,490,004,373
	42. Drug stores, selling a variety of merchandise in addition to prescription drugs, wholesale drugs		717,384,726
	49. Other general merchandise (funeral directors, religious supplies, feed and seed stores, feed mills, advertising agencies, pet shops, horses, liquid embroidery, mail orders, cosmetics, door to door vendors)		898,909,320
		Sub-total	6,337,667,261
Lumber, Building Materials and Supply Group	50. Building materials (lumber, brick, tile, roofing, ready-mix concrete, stone, gravel, dirt, etc.)		1,837,480,058
	51. Cabinet shops, millwork, pre-cut lumber stock		268,177,462
	52. Electrical supplies		258,909,889
	53. Hardware supplies, locksmiths		627,290,798
	54. Paint, wallpaper, glass		206,720,073
	55. Plumbing, heating, refrigeration, air-conditioning, well drilling supplies		409,249,470
	59. Other building supplies		358,423,909
		Sub-total	3,966,251,659
Fuel Group	60. Fuel oil		193,455,035
	61. Bottled gas		56,386,078
	62. Wood		2,183,162
	69. Coal, other fuels		146,795,534
		Sub-total	398,819,809
Machinery, Equipment, and Supplies Group	70. Construction or road maintenance machinery, equipment, supplies		134,382,045
	71. Professional equipment, supplies (dental supplies, etc.)		82,422,920
	72. Service—Establishment equipment, supplies, (beauty supplies, welding supplies, snap-on tool dealers, etc.)		230,484,919
	79. Other machinery, equipment, supplies (electronic, communication, pollution control, signs, farm equipment, alarm systems, leasing and rental companies, etc.)		1,279,854,784
		Sub-total	1,727,144,668

	Code		Taxable Sales
Miscellaneous Group	80. Antiques		65,677,919
	81. Books, stationery (paper products, printing, office supplies, business forms, etc.)		791,108,315
	82. Cigar stores, newsstands		23,869,422
	83. Florists, nurserymen, garden supplies, fertilizer, Christmas tree dealers		318,558,322
	84. Gifts and novelties, art and curio shops, coin and stamp dealers, ceramics, fireworks		577,465,138
	85. Jewelry, luggage, leather goods		412,848,230
	86. Salvage, surplus, secondhand goods, pawnshops, flea markets		67,108,300
	87. Sporting goods, photographic supplies, hobby-shops, toy shops, firearms, photo studios, portraits, commercial photographs, gun repair shops, golf courses, bowling alleys, pool parlors, etc.		840,864,662
	88. Vending machine sales		100,410,236
	89. Retail sales and/or rentals of tangible personal property by shoe repair shops, beauty shops, business schools, music instructors, manufacturers' agents, wholesale merchandise brokers, optical companies, auctioneers and auction markets, manufacturers, banks, hearing aid companies, etc.		2,577,479,054
	90. Hotels, motels, tourist camps, etc.		1,540,388,811
	00. Other miscellaneous and unidentifiable		173,551,975
		Sub-total	7,489,330,384
	Total		**$41,150,346,280**

Table 3.3

Sales Tax Distribution--Fiscal Year 1991

Counties	Share of State Tax	Local 1%	Total
Accomack	$1,972,133.77	$1,704,569.90	$3,676,703.67
Albemarle	4,158,240.34	4,759,522.22	8,917,762.56
Alleghany	1,015,404.68	400,568.46	1,415,973.14
Amelia	747,323.82	265,540.63	1,012,864.45
Amherst	1,996,376.99	1,293,430.68	3,289,807.67
Appomattox	978,512.86	515,638.92	1,494,151.78
Arlington	7,512,238.01	18,055,159.21	25,567,397.22
Augusta	3,489,619.17	2,488,092.24	5,977,711.41
Bath	340,459.23	456,552.78	797,012.01
Bedford	3,219,078.83	994,526.55	4,213,605.38
Bland	450,432.10	94,814.21	545,246.31
Botetourt	1,801,377.11	806,662.11	2,608,039.22
Brunswick	1,195,999.18	469,749.17	1,665,748.35
Buchanan	3,021,268.16	1,307,024.49	4,328,292.65
Buckingham	886,107.49	283,064.65	1,169,172.14
Campbell	3,702,186.61	2,431,549.16	6,133,735.77
Caroline	1,416,647.64	542,238.90	1,958,886.54
Carroll	1,828,782.51	686,908.60	2,515,691.11
Charles City	397,729.49	142,246.45	539,975.94
Charlotte	970,783.12	266,620.75	1,237,403.87
Chesterfield	18,476,851.97	15,060,183.99	33,537,035.96
Clarke	775,431.89	301,222.99	1,076,654.88
Craig	321,837.59	57,032.89	378,870.48
Culpeper	1,798,214.96	2,014,479.38	3,812,694.34
Cumberland	865,729.11	209,558.51	1,075,287.62
Dickenson	1,499,566.55	478,519.03	1,978,085.58
Dinwiddie	1,345,323.43	583,260.59	1,928,584.02
Essex	658,080.60	798,136.70	1,456,217.30
Fairfax	58,323,932.30	70,732,970.98	129,056,903.28
Fauquier	3,554,619.15	2,712,729.84	6,267,348.99
Floyd	845,350.77	253,339.11	1,098,689.88
Fluvanna	872,756.14	203,167.06	1,075,923.20
Franklin	2,684,673.82	1,552,109.28	4,236,783.10
Frederick	3,295,322.06	2,461,554.90	5,756,876.96
Giles	1,207,593.78	708,744.99	1,916,338.77

Table 3.3. continued

Sales Tax Distribution—Fiscal Year 1991

Counties	Share of State Tax	Local 1%	Total
Gloucester	$2,477,727.98	$1,313,947.20	$3,791,675.18
Goochland	714,648.12	518,003.81	1,232,651.93
Grayson	1,207,945.10	250,813.02	1,458,758.12
Greene	822,864.29	247,296.42	1,070,160.71
Greensville	775,080.57	214,834.73	989,915.30
Halifax	2,326,998.38	1,147,121.12	3,474,119.50
Hanover	4,751,672.37	5,469,401.56	10,221,073.93
Henrico	14,236,746.84	25,013,463.17	39,250,210.01
Henry	4,204,970.04	2,514,768.36	6,719,738.40
Highland	164,432.33	57,625.81	222,058.14
Isle of Wight	1,803,485.21	1,159,455.22	2,962,940.43
James City	2,415,538.88	3,504,372.83	5,919,911.71
King George	447,269.99	73,903.09	521,173.08
King & Queen	1,008,377.67	465,277.01	1,473,654.68
King William	812,675.10	510,104.90	1,322,780.00
Lancaster	722,377.90	839,026.65	1,561,404.55
Lee	2,441,187.49	699,113.52	3,140,301.01
Loudoun	5,972,266.09	8,341,842.53	14,314,108.62
Louisa	1,618,323.22	735,213.63	2,353,536.85
Lunenburg	878,377.77	289,137.77	1,167,515.54
Madison	816,891.31	350,555.84	1,167,447.15
Mathews	481,351.02	229,860.51	711,211.53
Mecklenburg	2,319,268.66	1,751,142.32	4,070,410.98
Middlesex	481,351.02	332,823.91	814,174.93
Montgomery	3,965,348.63	4,479,442.06	8,444,790.69
Nelson	908,242.61	416,714.66	1,324,957.27
New Kent	917,729.09	240,791.15	1,158,520.24
Northampton	1,044,918.21	620,400.95	1,665,319.16
Northumberland	599,756.34	333,153.75	932,910.09
Nottoway	1,084,972.17	665,946.23	1,750,918.40
Orange	1,389,593.63	979,607.16	2,369,200.79
Page	1,437,377.41	943,733.37	2,381,110.78
Patrick	1,233,593.71	378,953.69	1,612,547.40
Pittsylvania	4,819,131.80	1,013,902.57	5,833,034.37
Powhatan	947,945.29	384,991.59	1,332,936.88

More than 16,000 of Virginia's four-year-old children live in an environment which puts them at risk for failure to develop language competence, adaptive behaviors and strong self-confidence. To emphasize successful first-time learning, the Governor has asked for the development of a proposal to improve preschool programming for at-risk four-year-olds (Project "EX-ECS" - Expanded Early Childhood Services). The proposal will address the availability of early childhood services to all at-risk four-year-olds by 1996.

Table 3.3, continued

Sales Tax Distribution—Fiscal Year 1991

Counties	Share of State Tax	Local 1%	Total
Prince Edward	$1,123,972.19	$1,340,769.47	$2,464,741.66
Prince George	2,060,322.90	628,864.44	2,689,187.34
Prince William	18,566,797.86	15,871,239.18	34,438,037.04
Pulaski	2,638,646.82	1,782,483.34	4,421,130.16
Rappahannock	442,351.03	174,523.86	616,874.89
Richmond	496,107.78	746,871.54	1,242,979.32
Roanoke	5,797,644.63	5,049,604.22	10,847,248.85
Rockbridge	1,137,323.55	1,047,332.22	2,184,655.77
Rockingham	4,128,375.53	1,867,824.10	5,996,199.63
Russell	2,377,241.59	930,805.55	3,308,047.14
Scott	1,771,512.23	918,815.99	2,690,328.22
Shenandoah	2,092,295.84	1,613,857.15	3,706,152.99
Smyth	2,458,052.36	1,539,613.59	3,997,665.95
Southampton	1,370,972.04	283,264.59	1,654,236.63
Spotslyvania	4,353,942.93	4,484,710.55	8,838,653.48
Stafford	5,110,401.84	2,497,698.14	7,608,099.98
Surry	400,540.31	228,321.15	628,861.46
Sussex	818,648.04	359,151.98	1,177,800.02
Tazewell	3,869,429.71	3,001,637.11	6,871,066.82
Warren	1,814,025.77	1,493,748.26	3,307,774.03
Washington	3,922,132.40	2,273,641.94	6,195,774.34
Westmoreland	917,377.72	476,028.90	1,393,406.62
Wise	3,610,835.34	2,075,973.09	5,686,808.43
Wythe	1,308,187.87	1,638,583.68	3,546,771.55
York	3,855,375.66	2,376,213.23	6,231,588.89
Total Counties	**$286,918,935.41**	**$257,279,809.70**	**$544,198,745.11**

Cities	Share of State Tax	Local 1%	Total
Alexandria	$4,319,861.85	$12,777,095.61	$17,096,957.46
Bedford	375,945.68	690,103.39	1,066,049.07
Bristol	1,051,945.21	2,480,939.87	3,532,885.08
Buena Vista	472,567.25	266,072.84	738,640.09
Charlottesville	2,162,566.05	5,364,025.41	7,526,591.46
Chesapeake	12,635,991.18	9,938,485.90	22,574,477.08
Clifton Forge	294,432.23	240,015.65	534,447.88
Colonial Heights	1,154,891.13	2,552,197.17	3,707,088.30
Covington	464,837.52	843,330.61	1,308,168.13
Danville	4,153,321.42	4,600,401.69	8,753,723.11

Table 3.3, continued

Sales Tax Distribution—Fiscal Year 1991

Cities	Share of State Tax	Local 1%	Total
Emporia	$385,432.20	$710,131.76	$1,095,563.96
Fairfax	1,129,945.16	5,708,279.32	6,838,224.48
Falls Church	523,161.80	2,095,703.37	2,618,865.17
Franklin	552,675.31	756,069.11	1,308,744.42
Fredericksburg	959,188.50	2,986,187.51	3,945,376.01
Galax	378,053.79	1,143,666.09	1,521,719.88
Hampton	10,260,155.00	9,723,332.11	19,983,487.11
Harrisonburg	1,239,215.33	5,030,481.10	6,269,696.43
Hopewell	1,487,269.22	1,211,973.17	2,699,242.39
Lexington	257,891.71	386,085.32	643,977.03
Lynchburg	3,952,348.56	6,982,788.72	10,935,137.28
Manassas	1,907,836.48	2,727,894.47	4,635,730.95
Manassas Park	598,702.29	430,331.54	1,029,033.83
Martinsville	1,184,404.58	2,014,140.07	3,198,544.65
Newport News	13,216,423.22	9,226,247.70	22,442,670.92
Norfolk	17,351,123.06	19,246,141.11	36,597,264.17
Norton	434,269.97	785,414.10	1,219,684.07
Petersburg	2,605,268.45	2,877,255.25	5,482,523.70
Poquoson	986,593.90	252,890.36	1,239,484.26
Portsmouth	7,725,156.80	4,701,770.51	12,426,927.31
Radford	617,675.26	543,596.30	1,161,271.56
Richmond	13,231,179.98	19,834,428.04	33,065,608.02
Roanoke	6,894,211.44	12,227,984.36	19,122,195.80
Salem	1,394,863.89	3,297,174.62	4,692,038.51
South Boston	503,837.48	602,707.80	1,106,545.28
Staunton	1,340,404.47	1,834,052.02	3,174,456.49
Suffolk	4,473,050.95	2,311,611.14	6,784,662.09
Virginia Beach	31,965,923.62	25,057,460.53	57,023,384.15
Waynesboro	1,190,026.19	2,010,933.36	3,200,959.55
Williamsburg	317,621.38	3,096,694.20	3,414,315.58
Winchester	1,317,215.31	4,108,899.71	5,426,115.02
Total Cities	**$157,467,484.82**	**$193,674,992.91**	**$351,142,477.73**
Aggregate	**$444,386,420.23**	**$450,954,802.61**	**$895,341,222.84**

Note: The state and local sales tax base is not the same due to the home heating fuels exemption at the state level and at the local level where not adopted. Effective date October 1, 1981.

Table 4.1

Aircraft Sales and Use Tax
Fiscal Years 1982–1991

Fiscal Year Ending June 30	Amount
1982	$1,098,769
1983	826,095
1984	828,118
1985	757,533
1986	952,369
1987	1,889,593
1988	1,177,478
1989	1,601,342
1990	1,760,236
1991	2,169,548

Figure 8

Aircraft Sales and Use Tax
Collections in Millions—Fiscal Years 1982–1991

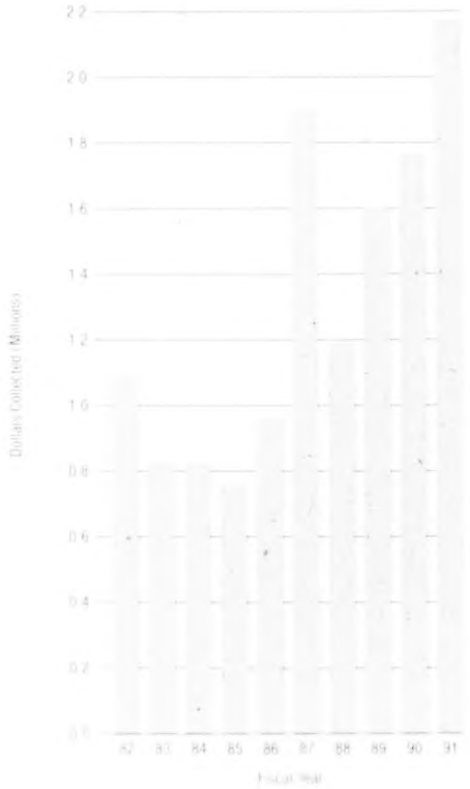

Figure 9

Inheritance Taxes, Gift Taxes, Estate Taxes
Collections in Millions—Fiscal Years 1982–1991

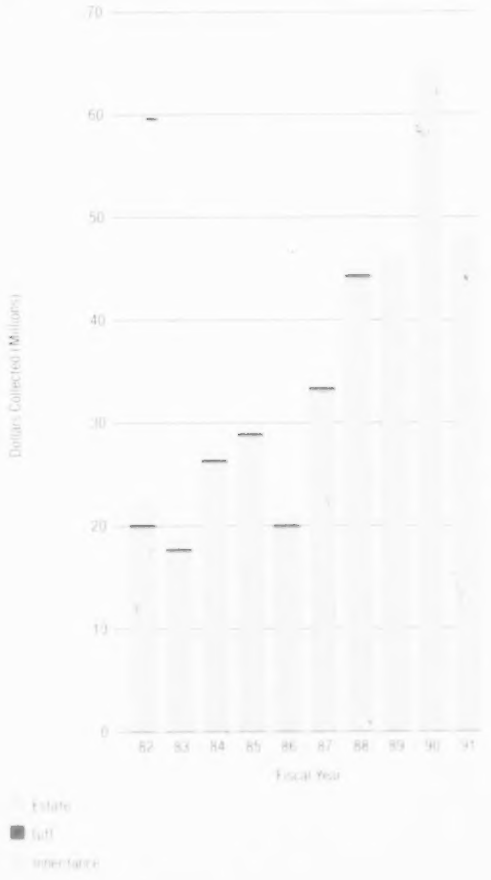

Table 4.2

Inheritance Taxes, Gift Taxes, Estate Taxes
Fiscal Years 1982–1991

Fiscal Year Ending June 30	Inheritance Taxes Amount*	Gift Taxes Amount†	Estate Taxes Amount‡
1982	$2,720,530	$435,278	$19,621,952
1983	1,273,365	63,307	17,378,685
1984	779,992	327,402	26,117,751
1985	450,791	172,469	28,475,941
1986	863,549	13,935	19,787,587
1987	240,722	13,851	33,109,145
1988	383,660	45,559	43,564,497
1989	401,627	—	45,383,734
1990	345,607	—	63,409,385
1991	209,102	—	47,805,662

*Inheritance tax repealed and replaced with an estate tax effective January 1, 1980.
†Gift tax repealed and replaced with an estate tax effective January 1, 1980.
‡Estate tax replaced the inheritance tax and the gift tax effective January 1, 1980.

Annually, teenage pregnancy and parenthood costs over $20 billion in federal aid. Virginia is addressing the problem of teen pregnancy through two programs initiated by the Department of Mental Health, Mental Retardation and Substance Abuse Services. Better Beginnings, coordinated by the department's Office of Prevention, helps parents, agencies and civic organizations work together through coalitions to reduce the teen pregnancy rate. The Teen Pregnancy Prevention Council, coordinated by the department's Children's Resource Center, is comprised of private citizens with interest and expertise related to teen pregnancy and provides guidance to the commonwealth on addressing the best methods of prevention.

Table 4.3

State Recordation Taxes
Fiscal Years 1982-1991

Fiscal Year Ending June 30	Amount
1982	$28,975,025
1983	37,648,508
1984	54,621,978
1985	59,778,951
1986	76,626,061
1987	105,262,727
1988	95,459,183
1989	101,179,783
1990	91,647,747
1991	71,861,487

Figure 10

State Recordation Taxes
Collections in Millions—Fiscal Years 1982-1991

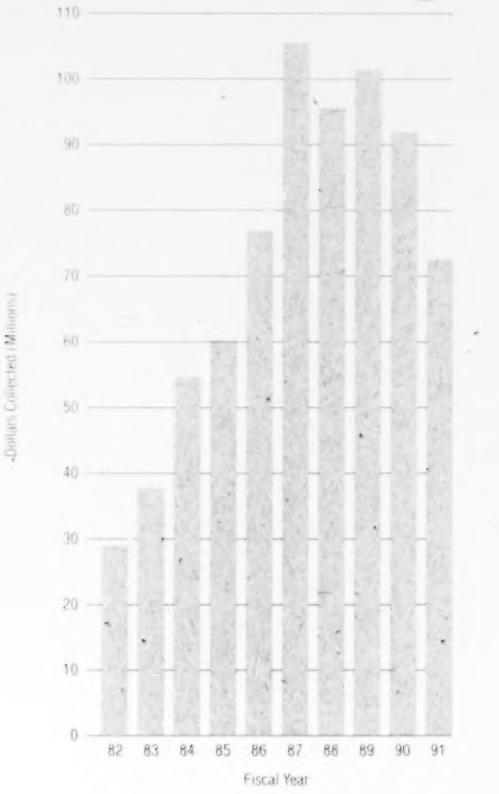

Figure 11

Tobacco Products Excise Taxes
Collections in Millions—Fiscal Years 1982-1991

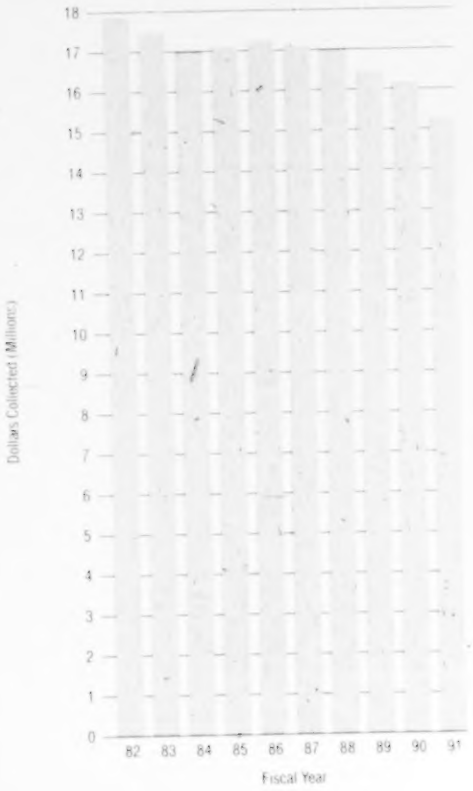

Table 4.4

Tobacco Products Excise Taxes
Fiscal Years 1982-1991

Fiscal Year Ending June 30	Amount
1982	$17,838,405
1983	17,478,765
1984	16,994,671
1985	17,040,898
1986	17,237,522
1987	17,111,650
1988	17,013,486
1989	16,457,053
1990	16,174,009
1991	15,293,513

The new Veterans Advisory Group on Alcohol and Drugs is exploring ways in which veterans could use their special knowledge and experiences in mentoring young males who are drawn to a "live fast, die young" life-style of drugs, alcohol and violence.

Table 4.5

Miscellaneous Excise Taxes
Fiscal Years 1982–1991

Fiscal Year Ending June 30	Forest Products	Eggs	Peanuts	Soybeans
1982	$924,242*	$82,956	$135,880	$59,320
1983	1,071,065	118,725	159,463	129,168#
1984	1,207,326†	121,477	148,898†	135,879
1985	1,297,400@	152,800	255,305@	124,615
1986	1,313,847	196,272	244,202	116,244
1987	1,347,102	203,094	317,489	101,621
1988	1,419,795	187,694	220,120	96,337
1989	1,391,054	180,497	290,990	127,791
1990	1,448,590	173,209	238,955	157,148
1991	1,388,384	170,762	301,714	269,384‡

*Rate increase July 1, 1981
#Rate increase October 1, 1982
†Rate increase July 1, 1983
@Rate increase July 1, 1984
‡Rate increase October 1, 1990

Figure 12

Miscellaneous Taxes
Collections in Millions—Fiscal Years 1982–1991

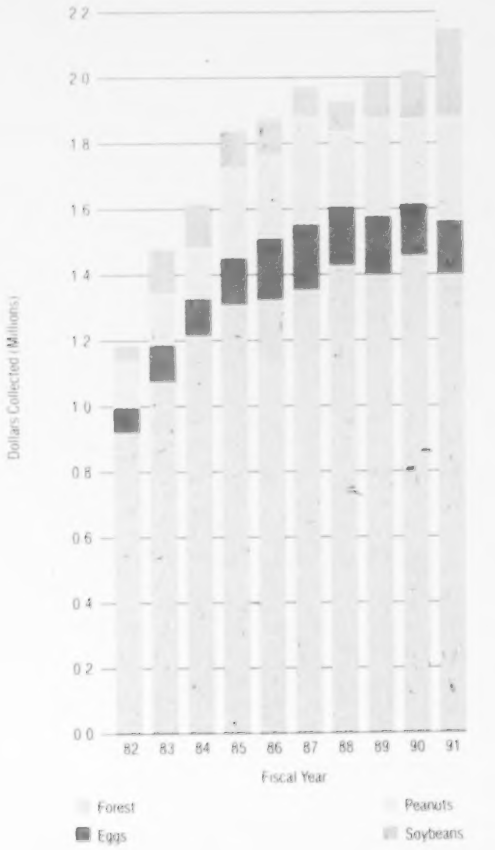

Table 4.6

Statement Showing Assessment for the Tax Year Beginning January 1, 1991, of the Net Taxable Capital of Banks and Trust Companies

	Counties	Cities	Total
Total capital value based on capital, surplus and undivided profits	$1,591,403,352	$3,034,613,066	$4,626,016,418
Deductions of assessed value of real estate otherwise taxed in this state	394,085,437	966,591,709	1,360,677,146
Deductions of book value of tangible personal property otherwise taxed in this state	15,908,314	36,207,078	52,115,392
Reserve for loan losses included in undivided profits or capital reserves	205,527	6,198,881	6,404,408
Other deductions: (Totals)	173,165,402	478,497,591	651,662,993
(a) U.S. obligations	149,086,733	338,394,415	487,481,148
(b) Surplus and retained earnings of non-banking subsidiaries	23,593,408	140,074,332	163,667,740
(c) Miscellaneous deductions	485,261	28,844	514,105
Net taxable capital	$1,008,038,672	$1,547,117,807	$2,555,156,479
Total tax*	$10,026,888	$15,451,056	$25,477,944**

*Tax rates on net taxable capital range from .25% to 1%.

**Of this amount, $5,050,610 was paid into the state treasury, $20,368,283 paid into the treasuries of certain counties, cities and towns, and a credit of $8,325 was given to certain counties and $48,149 to certain cities.

Table 4.7

Franchise Tax on Net Capital of Banks and Trust Companies
Fiscal Years 1982–1991

Fiscal Year Ending June 30	State Taxes	Local Taxes
1982	$2,640,577	$10,546,708
1983	2,271,649	8,476,888
1984	2,382,022	8,686,103
1985	2,608,738	10,420,860
1986	2,911,481	12,269,430
1987	3,767,111	15,100,089
1988	4,301,765	17,216,294
1989	4,821,217	19,343,872
1990	5,184,198	20,661,086
1991	5,050,610	20,368,283

Every dollar spent on preschool care yields a $4.50 long-term savings as a result of reduced dropout rates, increased employment and reduced welfare benefits. Virginia is one of the first states in the nation to establish a centralized child care and early childhood coordinating office to address the needs of young children and to promote public/private partnerships for the purposes of providing excellent child care.

Figure 13

Franchise Tax on Net Capital
Collections in Millions—Fiscal Years 1982–1991

Table 5.1

Assessed Values—Tax Years 1981-1990

Tax Year	Real Estate (Taxable Value)	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1981	$104,098,567,681	$7,312,863,999	$1,875,186,679	$334,215,479	$8,754,054,884
1982	118,991,739,495	8,481,566,856	2,201,832,683	369,528,592	9,960,035,797
1983	127,352,797,555	9,290,109,161	2,456,620,827	356,843,552	11,093,218,855
1984	137,876,319,112	11,667,165,268	2,602,946,752	380,967,911	11,296,328,281
1985	149,824,214,588	13,238,575,927	2,755,900,738	354,146,274	12,064,573,235
1986	166,460,429,887	14,861,808,984	3,038,676,828	406,342,018	14,336,881,271
1987	187,079,024,886	16,998,627,194	3,275,130,063	358,855,773	14,962,221,325
1988	213,567,250,059	19,963,735,556	3,670,636,189	392,532,459	15,669,135,289
1989	250,055,041,710	22,337,509,944	3,626,952,482	406,034,844	16,442,960,862
1990	281,244,381,822	23,597,049,190	4,229,798,138	399,182,510	17,642,639,091

Table 5.2

Levies Assessed—Tax Years 1981-1990

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1981	$1,114,746,631	$271,128,547	$47,116,160	$4,936,231	$85,820,685
1982	1,226,657,479	315,402,776	51,354,597	5,049,299	89,886,934
1983	1,303,507,153	345,657,755	58,255,469	4,849,875	96,912,650
1984	1,413,092,177	423,088,766	62,753,597	5,163,738	96,260,001
1985	1,519,835,240	482,123,318	65,968,841	5,373,317	102,740,324
1986	1,683,080,997	538,486,692	72,936,710	5,752,340	115,448,564
1987	1,899,779,557	594,735,922	79,493,869	5,793,984	123,369,102
1988	2,224,836,216	706,101,132	84,682,468	6,304,692	134,363,985
1989	2,541,645,825	781,734,065	90,424,795	7,278,834	142,762,262
1990	2,819,328,198	840,594,711	101,214,940	7,011,715	151,294,376

Table 5.3

Average Nominal Tax Rates*—Tax Years 1981-1990

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1981	$1.07	$3.71	$2.51	$1.48	$0.98
1982	1.03	3.72	2.33	1.37	0.90
1983	1.02	3.72	2.37	1.36	0.87
1984	1.02	3.63	2.41	1.36	0.85
1985	1.01	3.64	2.39	1.52	0.85
1986	1.01	3.62	2.40	1.42	0.81
1987	1.02	3.50	2.43	1.61	0.82
1988	1.04	3.54	2.31	1.61	0.86
1989	1.02	3.50	2.49	1.79	0.87
1990	1.00	3.56	2.39	1.76	0.86

*Per $100 of Assessed Value

Table 5.4

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1990—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies	Real Estate Rate
Accomack	602	$554,847,900	$491,062,400	$549,651,800	$1,104,499,700	$1,040,714,200	$7,421,619.15	0.71
Albemarle	741	1,317,653,565	916,687,815	2,108,347,600	3,426,001,165	3,025,035,415	22,385,262.79	0.74
Alleghany	444	78,461,655	67,231,829	198,948,710	277,410,365	266,180,539	1,996,354.05	0.75
Amelia	366	163,982,859	131,837,092	123,730,784	287,713,643	255,567,876	1,712,305.54	0.67
Amherst	470	256,071,444	223,465,654	483,541,975	739,613,419	707,007,629	3,605,740.00	0.51
Appomattox	345	111,084,120	111,084,120	172,988,000	284,072,120	284,072,120	1,789,654.36	0.63
Arlington	24	6,567,405,150	6,567,405,150	11,727,463,150	18,294,868,300	18,294,868,300	139,955,343.66	0.765
Augusta	969	565,436,100	418,012,210	1,194,620,400	1,760,056,500	1,612,632,610	9,353,269.14	0.58
Bath	540	86,561,600	86,561,600	144,057,300	230,618,900	230,618,900	899,413.71	0.39
Bedford	764	582,277,155	470,552,621	943,463,408	1,525,740,563	1,414,016,029	8,766,893.30	0.62
Bland	369	65,982,400	53,613,500	70,337,500	136,319,900	123,951,000	929,632.50	0.75
Botetourt	549	248,871,810	201,909,130	475,840,630	724,712,440	677,749,760	5,083,127.56	0.75
Brunswick	579	200,239,910	200,239,910	163,798,685	364,038,595	364,038,595	1,674,578.32	0.46
Buchanan	508	512,734,400	512,734,400	377,138,900	889,873,300	889,873,300	5,250,252.47	0.59
Buckingham	582	184,766,500	184,766,500	129,944,800	314,711,300	314,711,300	1,510,614.24	0.48
Campbell	511	263,858,520	229,187,540	723,486,070	987,344,590	952,673,610	4,858,637.00	0.51
Caroline	549	318,722,470	275,747,240	335,321,947	654,044,417	611,069,187	3,787,628.96	0.62
Carroll	494	226,173,050	226,173,050	321,315,100	547,488,150	547,488,150	2,491,128.03	0.455
Charles City	204	103,502,880	103,502,880	81,123,430	184,626,310	184,626,310	1,938,576.26	1.05
Charlotte	471	129,331,830	129,331,830	116,543,480	245,875,310	245,875,310	1,475,251.86	0.60
Chesterfield	446	2,589,571,740	2,470,815,999	5,618,679,490	8,208,251,230	8,089,495,489	88,175,500.83	1.09
Clarke	174	414,642,150	351,414,250	404,335,850	818,978,000	755,750,100	4,912,375.65	0.65
Craig	336	56,176,060	56,176,060	52,936,790	109,112,850	109,112,850	763,789.95	0.70
Culpeper	389	411,692,033	295,912,405	702,661,516	1,114,353,549	998,573,921	8,887,307.68	0.89
Cumberland	292	97,323,476	97,323,476	128,413,838	225,737,314	225,737,314	586,916.95	0.26
Dickenson	335	262,951,474	262,951,474	221,742,600	484,694,074	484,694,074	2,568,878.60	0.53
Dinwiddie	501	219,495,384	171,289,584	233,320,710	452,816,094	404,610,294	3,236,882.35	0.80
Essex	264	149,843,830	149,843,830	180,768,550	330,612,380	330,612,380	1,983,674.28	0.60
Fairfax	409	26,281,720,485	26,216,931,680	46,785,656,345	73,067,376,830	73,002,588,025	825,531,668.82	1.13
Fauquier	660	2,146,466,020	1,332,034,900	1,769,317,800	3,915,783,820	3,101,352,700	25,741,227.41	0.83
Floyd	383	169,691,050	154,938,550	169,151,400	338,842,450	324,089,950	2,171,402.67	0.67
Fluvanna	288	189,548,655	140,363,610	254,519,230	444,067,885	394,882,840	2,487,762.92	0.63
Franklin	721	664,199,110	590,989,234	811,994,745	1,476,193,855	1,402,983,979	7,014,909.45	0.50
Frederick	427	569,900,371	482,524,375	902,333,752	1,472,234,123	1,384,858,127	10,801,893.39	0.78
Giles	363	103,365,950	83,076,000	258,430,100	361,796,050	341,506,100	2,322,241.48	0.68
Gloucester	257	583,660,780	516,547,170	700,594,200	1,284,254,980	1,217,141,370	10,102,273.61	0.83
Goochland	295	365,505,310	298,390,210	369,274,400	734,779,710	667,664,610	4,206,287.04	0.63
Grayson	451	153,242,110	153,242,110	164,359,400	317,601,510	317,601,510	2,096,169.97	0.66
Greene	153	123,231,485	89,557,291	165,663,400	288,894,885	255,220,691	2,271,491.74	0.89
Greensville	296	116,142,000	116,142,000	125,855,252	241,9[illegible],252	241,997,252	1,209,986.26	0.50
Halifax	803	249,035,700	249,035,700	309,915,440	558,951,140	558,951,140	2,347,594.79	0.42
Hanover	471	851,055,800	676,257,580	1,570,412,100	2,421,467,900	2,246,669,680	17,444,010.67	0.78
Henrico	234	2,587,721,880	2,532,161,280	6,631,724,402	9,219,446,282	9,163,885,682	89,851,905.05	0.98
Henry	384	280,539,600	274,664,500	954,647,600	1,235,187,200	1,229,312,100	7,621,735.02	0.62
Highland	416	93,454,900	93,454,900	52,269,900	145,724,800	145,724,800	874,348.80	0.60

Table 5.4, continued

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1990—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies	Real Estate Rate
Isle of Wight	360	$494,204,595	$353,944,770	$638,984,400	$1,133,188,995	$992,929,170	$6,950,504.19	0.70
James City	177	916,536,646	863,245,066	1,392,235,318	2,308,771,964	2,255,480,384	16,013,910.74	0.71
King George	183	260,742,100	188,962,200	274,937,500	535,679,600	463,899,700	3,943,147.45	0.85
King & Queen	327	126,620,500	126,620,500	85,360,780	211,981,280	211,981,280	1,653,453.98	0.78
King William	286	154,727,500	107,764,100	194,788,100	349,515,600	302,552,200	2,579,058.17	0.85
Lancaster	153	330,445,000	330,445,000	421,028,600	751,473,600	751,473,600	3,757,368.00	0.50
Lee	438	158,854,974	158,854,974	244,226,119	403,081,093	403,081,093	2,740,951.44	0.68
Loudoun	517	8,161,330,300	6,143,026,300	4,280,235,000	12,441,565,300	10,423,261,300	88,597,732.20	0.85
Louisa	517	412,648,800	309,354,840	385,655,700	798,304,500	695,010,540	3,753,056.92	0.54
Lunenburg	443	136,588,500	136,588,500	124,322,900	260,911,400	260,911,400	1,722,015.24	0.66
Madison	327	190,525,600	132,564,400	206,307,900	396,833,500	338,872,300	2,405,993.33	0.71
Mathews	105	155,113,940	155,113,940	222,027,700	377,141,640	377,141,640	2,375,992.33	0.63
Mecklenberg	675	277,292,500	277,292,500	361,311,400	638,603,900	638,603,900	2,682,136.38	0.42
Middlesex	138	250,860,260	220,174,600	272,930,400	523,790,660	493,105,000	2,564,146.00	0.52
Montgomery	392	429,956,500	393,452,100	1,085,507,700	1,515,464,200	1,478,959,800	11,979,574.37	0.81
Nelson	471	279,816,410	260,906,773	362,446,260	642,262,670	623,353,033	4,425,804.97	0.71
New Kent	221	229,994,800	218,185,800	276,391,450	506,386,250	494,577,250	3,659,871.65	0.74
Northampton	357	214,378,700	214,378,700	193,339,900	407,718,600	407,718,600	3,098,661.36	0.76
Northumberland	223	286,783,242	265,341,411	293,897,750	580,680,992	559,239,161	3,355,434.90	0.60
Nottoway	308	125,143,860	119,689,860	175,408,150	300,552,010	295,098,010	1,770,588.06	0.60
Orange	355	321,339,820	279,363,520	509,513,400	830,853,220	788,876,920	5,364,363.06	0.68
Page	316	278,881,300	219,741,286	275,489,900	554,371,200	495,231,186	2,624,725.28	0.53
Patrick	469	148,568,860	148,568,860	224,067,190	372,636,050	372,636,050	2,310,343.51	0.62
Pittsylvania	985	408,879,300	347,789,600	740,550,700	1,149,430,000	1,088,340,300	4,679,863.29	0.43
Powhatan	272	250,688,500	189,733,650	309,878,830	560,567,330	499,612,480	3,797,054.85	0.76
Prince Edward	357	113,394,100	109,544,550	168,722,900	282,117,000	278,267,450	1,502,644.23	0.54
Prince George	281	243,694,300	191,515,007	380,149,700	623,844,000	571,664,707	4,573,317.69	0.80
Prince William	332	5,313,787,500	4,733,621,400	7,062,654,700	12,376,442,200	11,796,276,100	168,370,812.14	1.43
Pulaski	340	196,128,370	171,160,910	543,227,910	739,356,280	714,388,820	5,357,918.41	0.75
Rappahannock	267	217,553,300	132,343,200	193,916,000	411,469,300	326,259,200	2,512,195.84	0.77
Richmond	203	76,528,850	76,528,850	98,906,160	175,435,010	175,435,010	1,228,045.07	0.70
Roanoke	246	696,935,100	651,916,800	1,945,549,641	2,642,484,741	2,597,466,441	29,870,864.07	1.15
Rockbridge	598	198,584,200	151,401,500	291,772,700	490,356,900	443,174,200	3,057,901.98	0.69
Rockingham	853	665,579,120	510,999,930	1,307,707,340	1,973,286,460	1,818,707,270	12,313,093.62	0.68
Russell	483	247,919,616	196,830,516	291,969,300	539,888,916	488,799,816	3,323,838.75	0.68
Scott	539	143,058,200	143,058,200	208,428,400	351,486,600	351,486,600	2,636,149.53	0.75
Shenandoah	507	364,918,600	282,168,200	625,955,300	990,873,900	908,123,500	6,356,864.50	0.70
Smyth	435	174,309,343	139,807,069	424,704,475	599,013,818	564,511,544	3,669,324.00	0.65
Southampton	599	289,428,900	289,428,900	275,597,300	565,026,200	565,026,200	2,881,633.62	0.51
Spotsylvania	407	728,603,600	620,353,813	1,398,139,720	2,126,743,320	2,018,493,533	17,157,408.12	0.85
Stafford	277	1,444,726,400	1,163,569,862	1,633,617,800	3,078,344,200	2,797,187,662	27,692,044.10	0.99
Surry	306	162,679,200	162,679,200	113,339,100	276,018,300	276,018,300	1,380,091.50	0.50
Sussex	496	159,388,445	159,388,445	125,782,625	285,171,070	285,171,070	1,482,866.04	0.52
Tazewell	522	384,946,950	344,254,050	676,383,700	1,061,330,650	1,020,637,750	5,715,571.40	0.56
Warren	219	214,107,490	180,683,140	455,356,946	669,464,436	636,040,086	4,070,656.55	0.64

Table 5.4. continued

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1990—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies	Real Estate Rate
Washington	571	$402,507,060	$270,575,321	$756,382,710	$1,158,889,770	$1,026,958,031	$7,188,706.70	0.70
Westmoreland	250	253,535,580	217,433,980	326,397,690	579,933,270	543,831,670	4,133,121.62	0.76
Wise	411	307,426,210	307,426,210*	514,150,774	821,576,984	821,576,984	3,204,150.24	0.39
Wythe	460	209,918,195	179,461,188	363,598,723	573,516,918	543,059,911	3,584,195.41	0.66
York	135	868,849,650	824,931,250	1,259,827,100	2,128,676,750	2,084,758,350	13,133,977.61	0.63
Total Counties	**38,938**	**$81,347,573,457**	**$73,829,329,380**	**$124,973,724,240**	**$206,321,297,697**	**$198,803,053,620**	**$1,877,300,662.69**	**0.94**

*Virginia Department of Highways

†Represents use-values of land under use-value assessment

‡Represents use-values of land under use-value assessment and fair market values of all other taxable real estate

Cities	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies	Real Estate Rate
Alexandria	15	$3,505,465,229	$3,505,465,229	$7,665,552,071	$11,171,017,300	$11,171,017,300	$116,737,131.00	1.045
Bedford	7	31,573,200	31,573,200	144,927,500	176,500,700	176,500,700	1,253,154.97	0.71
Bristol	12	78,811,975	78,811,975	358,594,876	437,406,851	437,406,851	4,723,993.99	1.08
Buena Vista	7	22,632,700	22,143,450	107,703,600	130,336,300	129,847,050	1,246,531.68	0.96
Charlottesvile	10	324,971,700	324,971,700	1,114,690,500	1,439,662,200	1,439,662,200	15,980,250.42	1.11
Chesapeake	367	2,385,892,300	2,103,608,476	3,703,405,000	6,089,297,300	5,807,013,476	75,780,015.20	1.30
Clifton Forge	3	9,658,230	9,658,230	63,238,300	72,896,530	72,896,530	874,758.36	1.20
Colonial Heights	8	160,430,200	160,430,200	408,715,600	569,145,800	569,145,800	7,114,322.50	1.25
Covington	4	26,567,710	26,567,710	122,163,515	148,731,225	148,731,225	1,279,089.72	0.86
Danville	43	214,120,600	212,258,500	936,249,100	1,150,369,700	1,148,507,600	8,843,508.52	0.77
Emporia	6	33,725,210	33,725,210	123,420,100	157,145,310	157,145,310	1,257,162.48	0.80
Fairfax	6	732,806,200	732,806,200	1,275,624,200	2,008,430,400	2,008,430,400	16,870,815.36	0.84
Falls Church	2	560,354,400	560,354,400	530,401,600	1,090,756,000	1,090,756,000	9,162,359.40	0.84
Franklin	8	55,700,400	49,381,800	169,386,700	225,087,100	218,768,500	1,948,788.23	0.89
Fredericksburg	10	253,050,210	236,417,600	642,496,180	895,546,390	878,913,780	10,459,104.00	1.19
Galax	7	29,757,900	29,757,900	142,709,450	172,467,350	172,467,350	1,434,510.33	0.83
Hampton	72	873,318,400	867,582,200	3,120,771,700	3,994,090,100	3,988,353,900	47,860,246.80	1.20
Harrisonburg	18	249,855,300	231,682,500	721,007,900	970,863,200	952,690,400	6,859,370.88	0.72
Hopewell	11	106,046,300	106,046,300	419,773,100	525,819,400	525,819,400	6,730,488.32	1.28
Lexington	2	40,546,000	40,546,000	128,313,400	168,859,400	168,859,400	1,519,734.60	0.90
Lynchburg	50	265,752,610	259,034,910	1,353,569,220	1,619,321,830	1,612,604,130	19,028,729.00	1.18
Manassas	10	818,798,900	806,133,800	1,143,052,400	1,961,851,300	1,949,186,200	23,000,397.16	1.18
Manassas Park	2	75,263,720	75,263,720	186,329,300	261,593,020	261,593,020	3,400,709.00	1.30
Martinsville	10	81,894,450	81,894,450	361,754,750	443,649,200	443,649,200	3,371,733.92	0.76
Newport News	118	1,538,520,300	1,532,949,000	4,133,089,700	5,671,610,000	5,666,038,700	65,159,445.00	1.15
Norfolk	64	1,409,078,290	1,409,078,290	4,933,302,170	6,342,380,460	6,342,380,460	87,524,850.36	1.38
Norton	4	33,166,300	33,166,300	66,252,300	99,418,600	99,418,600	695,930.20	0.70
Petersburg	23	155,548,265	148,546,765	607,081,900	762,630,165	755,628,665	11,258,867.11	1.49
Poquoson	10	165,310,504	165,310,504	284,872,000	450,182,504	450,182,504	4,141,679.04	0.92
Portsmouth	46	656,500,200	656,500,200	1,904,105,340	2,560,605,540	2,560,605,540	33,799,412.00	1.32

Table 5.4, continued

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1990—by Locality

Cities	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies	Real Estate Rate
Radford	8	$55,602,570	$55,197,400	$241,394,970	$296,997,540	$296,592,370	$2,076,146.59	0.70
Richmond	63	1,698,915,100	1,698,915,100	5,613,010,800	7,311,925,900	7,311,925,900	106,754,118.14	1.46
Roanoke	43	560,900,851	510,268,610	2,075,419,721	2,636,320,572	2,585,688,331	32,446,925.00	1.25
Salem	14	146,822,600	146,822,600	564,511,100	711,333,700	711,333,700	8,393,737.66	1.18
South Boston	5	25,477,300	25,477,300	107,964,780	133,442,080	133,442,080	1,334,420.80	1.00
Staunton	20	107,301,210	101,266,050	450,837,940	558,139,150	552,103,990	6,073,143.89	1.10
Suffolk	430	791,286,100	590,824,200	1,010,884,600	1,802,170,700	1,601,708,800	16,829,575.68	1.05
Virginia Beach	311	6,257,970,317	5,834,195,348	9,956,748,807	16,214,719,124	15,890,944,155	163,994,543.68	1.032
Waynesboro	13	121,630,890	116,324,310	412,216,475	533,847,365	528,540,785	5,126,845.62	0.97
Williamsburg	9	251,967,400	251,967,400	408,661,100	660,628,500	660,628,500	3,567,393.90	0.54
Winchester	9	184,018,600	183,897,800	580,301,600	764,320,200	764,199,400	6,113,595.20	0.80
Total Cities	**1,880**	**$25,097,010,641**	**$24,146,822,837**	**$58,294,505,365**	**$83,391,516,006**	**$82,441,328,202**	**$942,027,535.71**	**1.14**
Aggregate	**40,818**	**$106,444,584,098**	**$97,976,152,217**	**$183,268,229,605**	**$289,712,813,703**	**$281,244,381,822**	**$2,819,328,198.40**	**1.00**

*Virginia Department of Highways.

†Represents use-values of land under use-value assessment.

‡Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

Table 5.5

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies
Assessed on Property Books, Public Service Corporations, Assessed Values and Local Levies—Tax Year 1990—by Locality

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
Counties	Values	Levies	Values	Levies	Values	Levies	Values	Levies	Assessed Values	Local Levies
Accomack	$111,212,613	$3,051,875.12	$12,035,125	$385,399.31	—	—	$123,247,738	$3,437,274.43	$66,130,265	$495,968.29
Albemarle	234,785,525	9,941,633.85	16,985,880	747,378.72	—	—	251,771,405	10,689,012.57	141,560,190	1,133,667.34
Alleghany	20,888,072	1,088,058.12	38,094,288	2,266,610.15	—	—	58,982,360	3,354,668.27	30,418,562	247,754.26
Amelia	36,644,680	1,000,670.55	3,921,200	50,975.60	—	—	40,565,880	1,051,646.15	17,706,236	120,145.88
Amherst	87,711,848	1,798,846.37	18,977,195	379,543.90	$3,916,769	$154,712.59	110,605,812	2,333,102.86	54,839,749	279,682.71
Appomattox	27,751,780	773,370.12	3,151,340	110,296.90	4,636,900	46,369.00	35,540,020	930,036.02	34,723,177	222,441.04
Arlington	968,948,780	42,633,738.89	7,045,389	309,997.10	—	—	975,994,169	42,943,735.99	751,124,966	5,761,316.31
Augusta	124,748,570	3,338,078.51	26,892,880	833,679.28	—	—	151,641,450	4,171,757.79	129,137,640	774,361.63
Bath	20,105,500	40,211.00	1,276,600	2,553.20	—	—	21,382,100	42,764.20	1,474,973,363	5,751,117.27
Bedford	98,017,290	3,695,141.48	2,500,370	750,022.20	4,970,938	109,360.60	105,488,598	4,554,524.28	125,997,739	782,324.17
Bland	22,979,500	337,716.30	4,885,500	35,664.15	3,484,000	25,433.20	31,349,000	398,813.65	10,916,985	81,877.39
Botetourt	39,928,070	2,119,309.50	13,497,550	809,853.00	—	—	53,425,620	2,929,162.50	76,599,416	582,235.08
Brunswick	51,768,640	1,448,040.55	2,710,710	92,164.14	5,771,910	69,262.92	60,251,260	1,609,467.61	22,806,109	105,336.67
Buchanan	86,526,459	1,511,587.56	94,618,440	1,845,059.58	1,990,750	39,815.00	183,135,649	3,396,462.14	69,580,941	417,211.21
Buckingham	31,767,402	878,339.74	1,467,314	42,552.12	2,266,278	22,662.78	35,500,994	943,554.64	49,770,283	239,164.02
Campbell	145,098,620	3,813,861.00	41,028,840	1,292,408.00	15,556,720	490,037.00	201,684,180	5,596,306.00	108,079,944	568,935.00
Caroline	43,183,160	1,890,965.22	2,503,520	83,867.98	—	—	45,686,680	1,974,833.20	56,100,296	388,408.32
Carroll	48,237,635	1,254,902.00	3,376,520	109,736.96	4,165,260	95,800.99	55,779,475	1,460,439.95	37,123,904	169,780.12
Charles City	21,522,700	875,957.48	2,576,600	64,415.00	267,100	7,478.00	24,366,400	947,850.48	20,824,260	218,609.73
Charlotte	20,364,170	861,688.56	4,152,020	249,121.20	698,830	22,362.56	25,215,020	1,133,172.32	26,864,441	162,275.67
Chesterfield	1,075,637,948	34,470,908.32	279,894,280	2,802,473.95	—	—	1,355,532,228	37,273,382.27	772,223,827	8,520,146.05
Clarke	36,914,220	1,468,518.58	10,163,075	101,630.75	—	—	47,077,295	1,570,149.33	21,031,328	137,087.21
Craig	11,463,791	218,244.52	605,225	13,314.95	158,371	5,543.01	12,227,387	237,102.48	8,104,948	59,180.01
Culpeper	54,669,179	3,227,320.72	12,182,023	609,101.15	12,523,423	313,086.08	79,374,625	4,149,507.95	62,823,562	598,086.63
Cumberland	34,273,960	703,594.29	4,516,053	54,192.58	2,199,922	8,799.57	40,989,935	766,586.44	37,578,062	97,702.97
Dickenson	14,811,622	865,446.00	10,086,479	2,208,939.00	626,085	65,739.00	25,524,186	3,140,124.00	58,572,488	310,434.19
Dinwiddie	62,400,321	2,729,709.77	3,511,061	115,865.01	—	—	65,911,382	2,845,574.78	49,513,308	398,508.13
Essex	33,686,442	1,055,487.82	1,289,480	45,131.80	2,522,610	94,598.06	37,498,532	1,195,217.68	13,501,338	81,203.07
Fairfax	4,896,892,202	204,790,027.47	116,644,197	5,330,639.78	—	—	5,013,536,399	210,120,667.25	1,581,961,627	17,948,507.91
Fauquier	220,771,155	8,614,121.00	12,998,330	519,933.00	—	—	233,769,485	9,134,054.00	128,044,315	1,090,642.10
Floyd	40,512,836	674,352.87	4,876,872	81,591.57	973,832	34,084.44	46,363,540	784,028.88	22,437,893	151,396.00
Fluvanna	39,237,447	1,384,918.97	1,552,620	31,052.40	1,484,718	23,010.21	42,274,785	1,438,984.58	121,899,853	780,019.17
Franklin	70,694,663	2,389,907.75	3,021,270	163,148.70	4,310,785	232,782.45	78,026,718	2,785,838.90	70,109,780	360,991.88
Frederick	158,863,624	6,190,552.11	37,370,367	1,588,240.78	—	—	196,233,991	7,778,792.89	113,634,037	898,613.33
Giles	23,194,324	1,217,408.70	12,593,417	881,539.19	2,885,594	138,508.51	38,673,335	2,237,456.40	79,700,836	541,965.68
Gloucester	84,775,319	2,335,156.33	514,060	16,707.07	—	—	85,289,379	2,351,863.40	52,607,764	461,517.29
Goochland	58,130,082	2,076,519.29	5,726,040	214,726.52	—	—	63,856,122	2,291,245.81	46,076,980	290,492.28
Grayson	3,836,760	280,083.48	1,512,870	110,439.51	409,780	27,455.26	5,759,410	417,978.25	19,788,090	130,669.14
Greene	30,747,105	1,111,791.75	9,547,054	100,244.06	—	—	40,294,159	1,212,035.81	12,747,874	113,611.56
Greensville	31,155,895	1,079,814.03	11,559,922	404,597.27	—	—	42,715,817	1,484,411.30	19,276,830	104,079.66
Halifax	45,537,380	1,552,575.99	19,093,880	744,661.32	—	—	64,631,260	2,297,237.31	53,718,943	227,553.42
Hanover	314,280,619	11,197,145.74	16,515,305	601,157.11	20,742,045	539,293.17	351,537,969	12,337,596.02	140,214,787	1,116,224.56
Henrico	1,013,256,236	35,236,183.00	159,124,885	1,595,118.00	—	—	1,172,381,121	36,831,301.00	511,187,972	5,152,295.00
Henry	54,503,385	2,260,023.11	40,488,960	2,830,178.30	—	—	94,992,345	5,090,201.41	71,789,913	445,097.47
Highland	3,709,680	113,907.81	50,920	509.20	175,040	1,750.40	3,935,640	116,167.41	14,578,229	88,140.43

Table 5.5, continued

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies
Assessed on Property Books, Public Service Corporations, Assessed Values and Local Levies—Tax Year 1990—by Locality

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
Counties	Values	Levies	Values	Levies	Values	Levies	Values	Levies	Assessed Values	Local Levies
Isle of Wight	$107,279,944	$3,593,882.23	$318,984,469	$2,902,758.68	—	—	$426,264,413	$6,496,640.91	$45,808,793	$426,458.77
James City	143,583,609	5,334,796.36	68,867,911	2,754,716.44	—	—	212,451,520	8,089,512.80	83,529,361	619,017.63
King George	49,945,600	1,389,117.63	925,950	23,148.75	—	—	50,871,550	1,412,266.38	27,926,890	237,378.57
King & Queen	25,393,130	783,945.38	4,038,680	37,963.62	1,377,635	8,954.67	30,809,445	830,863.67	9,931,118	77,462.72
King William	32,698,225	1,024,692.02	26,759,935	322,342.02	1,049,730	18,904.59	60,507,890	1,365,938.63	22,395,761	216,377.73
Lancaster	33,177,763	1,126,418.85	121,100	4,601.80	10,497,693	104,976.93	43,796,556	1,235,997.58	25,838,282	145,651.44
Lee	17,606,113	711,091.44	17,545,635	219,320.61	2,218,148	27,727.07	81,369,896	958,139.12	50,633,210	347,133.57
Loudoun	538,609,087	17,369,259.99	22,611,980	622,395.33	—	—	561,221,067	17,991,655.32	212,451,718	1,851,141.17
Louisa	33,439,296	814,302.32	6,318,424	107,413.24	7,162,065	46,553.47	46,919,785	968,269.03	1,625,736,663	8,798,877.35
Lunenburg	37,493,410	1,137,397.83	6,192,180	130,035.78	2,451,690	29,420.28	46,137,280	1,296,853.89	18,305,199	120,902.45
Madison	13,159,690	892,322.59	2,314,410	127,292.55	1,494,570	64,266.51	16,968,670	1,083,881.65	16,733,455	119,549.90
Mathews	31,784,780	925,238.56	—	—	—	—	31,784,780	925,238.56	12,219,615	76,983.57
Mecklenburg	54,092,910	1,532,312.41	10,743,568	349,166.03	14,584,845	211,480.55	79,421,323	2,092,958.99	47,133,304	230,548.89
Middlesex	39,168,940	1,025,554.95	212,200	6,366.00	2,246,750	28,084.68	41,627,890	1,060,005.63	19,245,127	100,074.65
Montgomery	203,295,751	4,056,802.51	34,091,017	579,547.29	12,454,996	753,527.26	249,841,764	5,389,877.06	74,621,492	610,058.94
Nelson	37,221,810	1,011,087.93	3,201,420	40,017.70	—	—	40,423,230	1,051,105.63	37,357,715	272,427.97
New Kent	46,011,500	1,534,114.78	2,955,600	88,668.00	—	—	48,967,100	1,622,782.78	31,386,952	232,263.43
Northampton	37,977,400	1,212,153.66	1,943,500	67,050.75	853,100	53,318.75	40,774,000	1,332,523.16	23,252,160	177,702.30
Northumberland	37,522,240	1,202,897.89	2,785,656	100,283.57	1,942,238	46,613.57	42,250,134	1,349,795.03	16,307,691	97,846.14
Nottoway	41,174,250	1,148,675.46	6,249,610	187,488.30	—	—	47,423,860	1,336,163.76	35,637,593	226,690.50
Orange	51,083,750	2,423,251.45	9,149,060	503,198.30	17,825,026	71,300.11	78,057,836	2,997,749.86	67,298,836	486,678.38
Page	74,159,603	959,368.65	10,001,908	125,023.89	3,611,915	54,179.17	87,773,426	1,138,571.71	33,417,192	177,671.39
Patrick	28,701,120	882,183.78	7,085,510	297,591.42	3,140,312	109,910.92	38,926,942	1,289,686.12	19,639,157	122,279.23
Pittsylvania	87,069,171	2,486,870.56	11,343,740	340,312.20	4,182,440	115,017.10	102,595,351	2,942,199.86	147,853,690	649,124.64
Powhatan	48,870,818	1,213,441.11	1,703,246	34,064.92	—	—	50,574,064	1,247,506.03	34,160,813	259,998.95
Prince Edward	42,810,539	1,170,105.52	1,841,281	58,920.99	22,566,351	157,964.44	67,218,171	1,386,990.95	30,958,819	173,776.29
Prince George	77,223,351	2,486,503.67	2,934,447	44,016.73	—	—	80,157,798	2,530,520.40	36,029,636	289,007.39
Prince William	912,575,979	33,970,637.00	40,925,036	838,804.00	—	—	953,501,015	34,809,441.00	699,974,449	10,101,358.84
Pulaski	144,262,540	2,017,084.47	46,235,048	693,525.72	4,545,860	218,201.28	195,043,448	2,928,811.47	58,840,272	442,303.52
Rappahannock	21,402,806	621,381.29	—	—	—	—	21,402,806	621,381.29	11,501,174	88,559.05
Richmond	25,150,000	803,677.56	1,373,380	18,425.40	1,355,290	47,435.15	27,878,670	869,538.11	16,182,496	128,142.06
Roanoke	312,542,775	10,845,219.58	38,278,758	1,148,362.74	—	—	350,821,533	11,993,582.32	122,671,794	1,357,970.42
Rockbridge	55,734,788	2,060,205.38	5,172,585	219,834.92	—	—	60,907,373	2,280,040.30	36,175,375	253,680.80
Rockingham	231,079,499	4,835,969.18	78,829,835	1,907,682.01	20,622,743	167,044.36	330,532,077	6,910,695.55	88,645,497	602,789.38
Russell	95,607,367	1,212,410.21	16,296,557	220,003.53	1,153,981	66,353.97	113,057,905	1,498,767.71	162,268,282	1,104,847.34
Scott	51,995,307	380,934.11	17,790,727	128,093.23	9,398,218	67,667.18	79,184,252	576,694.52	44,770,155	335,737.07
Shenandoah	134,405,147	2,781,866.67	54,131,700	1,190,897.40	23,928,340	143,570.04	212,465,187	4,116,334.11	43,149,151	309,922.00
Smyth	109,805,490	1,061,018.96	50,516,100	505,161.00	22,434,486	134,606.92	182,756,076	1,700,786.88	54,424,230	354,021.00
Southampton	63,427,636	2,084,579.54	8,537,584	204,902.00	5,774,221	28,871.27	77,739,441	2,318,352.81	36,723,010	189,956.82
Spotsylvania	199,954,994	6,206,488.07	15,540,567	388,514.05	—	—	215,495,561	6,595,002.12	93,404,167	801,112.82
Stafford	150,550,445	7,372,719.89	15,208,091	114,519.15	24,443,621	122,257.57	190,202,157	7,609,496.61	89,242,122	950,327.37
Surry	43,033,165	1,591,974.39	—	—	—	—	43,033,165	1,591,974.39	1,124,212,603	5,621,063.06
Sussex	34,581,610	1,324,655.09	6,412,125	304,575.96	6,035,103	60,351.03	47,028,838	1,689,582.08	34,047,279	187,718.73
Tazewell	182,167,441	3,329,399.37	25,005,500	500,100.00	16,799,400	722,374.20	223,972,341	4,551,873.57	48,681,905	274,094.85
Warren	100,507,968	2,743,409.00	8,934,750	178,695.00	—	—	109,442,718	2,922,104.00	24,088,424	156,484.09

Table 5.5. continued

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies
Assessed on Property Books, Public Service Corporations, Assessed Values and Local Levies—Tax Year 1990—by Locality

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
Counties	Values	Levies	Values	Levies	Values	Levies	Values	Levies	Assessed Values	Local Levies
Washington	$140,999,214	$2,100,006.45	$62,907,977	$976,657.85	—	—	$203,907,191	$3,076,664.30	$56,783,003	$398,656.58
Westmoreland	68,787,060	1,601,161.06	1,982,320	29,734.80	7,876,980	39,384.90	78,646,360	1,670,280.76	25,331,333	193,410.85
Wise	191,288,512	1,963,307.71	228,850,665	2,631,782.86	19,751,660	562,923.18	439,890,837	5,158,013.75	76,243,668	299,782.47
Wythe	99,308,388	1,721,036.45	20,730,370	387,657.93	28,665,443	160,526.43	148,704,201	2,269,220.81	56,749,813	376,590.17
York	122,956,995	4,665,658.02	17,927,075	706,058.76	—	—	140,884,070	5,371,716.78	414,600,488	2,564,830.71
Total Counties	**$16,162,826,195**	**$566,340,300.32**	**$2,419,645,113**	**$54,988,124.68**	**$399,182,510**	**$7,011,715.35**	**$18,981,653,818**	**$628,340,140.35**	**$13,612,923,982**	**$102,843,221.21**

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
Cities	Values	Levies	Values	Levies	Values	Levies	Values	Levies	Assessed Values	Local Levies
Alexandria	$703,705,487	$30,366,788.75	$6,449,990	$290,249.64	—	—	$710,155,477	$30,657,038.39	$403,920,040	$4,292,550.16
Bedford	22,599,820	335,485.30	29,024,300	377,315.90	—	—	51,624,120	712,801.20	7,495,731	54,354.93
Bristol	19,700,596	917,276.62	11,413,454	570,672.70	—	—	31,114,050	1,487,949.32	10,598,766	114,466.67
Buena Vista	14,680,625	605,343.10	4,227,545	179,670.64	—	—	18,908,170	785,013.74	8,229,817	88,802.15
Charlottesville	90,355,908	3,764,593.57	7,972,509	334,845.38	—	—	98,328,417	4,099,438.95	82,691,593	358,010.02
Chesapeake	449,111,652	17,704,121.39	28,400,780	909,996.01	—	—	477,512,432	18,614,117.40	23,444,645	342,986.06
Clifton Forge	9,908,496	331,443.00	45,547	1,525.83	—	—	9,954,043	332,968.83	11,771,715	141,370.85
Colonial Heights	58,794,818	2,057,826.31	8,262,301	165,246.02	—	—	67,057,119	2,223,072.33	20,845,659	260,570.74
Covington	10,807,577	605,224.79	20,176,651	1,115,768.80	—	—	30,984,228	1,720,993.59	15,351,201	143,222.13
Danville	156,107,442	4,470,697.24	62,807,254	942,108.92	—	—	218,914,696	5,412,806.16	41,541,436	325,962.81
Emporia	14,798,635	728,783.20	3,089,760	155,333.60	—	—	17,888,395	884,116.80	16,829,644	134,637.16
Fairfax	125,378,387	3,748,823.33	1,852,629	55,393.60	—	—	127,231,016	3,804,216.93	74,662,701	666,477.01
Falls Church	46,679,605	2,014,178.84	18,985,209	937,848.88	—	—	65,664,814	2,952,027.72	13,892,116	117,295.45
Franklin	23,054,110	848,387.80	1,627,867	32,557.34	—	—	24,681,977	880,945.14	7,698,569	66,482.05
Fredericksburg	73,213,000	2,184,047.02	10,440,100	57,420.94	—	—	83,653,100	2,241,467.96	45,483,537	498,497.08
Galax	5,960,630	347,919.61	8,770,920	620,104.05	—	—	14,731,550	968,023.66	9,204,128	86,915.30
Hampton	368,734,904	15,366,674.00	26,662,100	666,553.00	—	—	395,397,004	16,033,227.00	183,852,141	2,234,754.00
Harrisonburg	150,009,000	2,236,866.42	57,057,000	855,855.00	—	—	207,066,000	3,092,721.42	25,920,769	193,640.11
Hopewell	41,346,064	1,801,343.36	136,173,898	4,480,409.81	—	—	177,519,962	6,281,753.17	54,857,704	706,600.19
Lexington	12,138,240	512,668.95	—	—	—	—	12,138,240	512,668.95	9,069,216	93,474.72
Lynchburg	213,325,600	6,509,346.60	79,565,003	2,616,697.36	—	—	292,890,603	9,126,043.96	128,195,758	1,447,319.35
Manassas	181,987,645	4,506,695.18	84,608,835	2,370,450.09	—	—	266,596,480	6,877,145.27	58,747,803	707,957.75
Manassas Park	34,640,172	1,312,419.00	280,104	2,801.00	—	—	34,920,276	1,315,220.00	5,330,090	69,455.09
Martinsville	42,098,149	947,238.42	56,905,809	1,052,757.49	—	—	99,003,958	1,999,995.91	20,978,027	159,432.98
Newport News	482,143,339	19,210,375.77	212,275,687	6,368,270.61	—	—	694,419,026	25,578,646.38	260,105,657	3,035,250.45
Norfolk	733,514,951	26,600,367.46	84,474,843	1,707,141.79	—	—	817,989,794	28,395,989.25	453,377,266	6,387,262.47
Norton	14,628,300	243,477.80	458,800	8,487.80	—	—	15,087,100	251,965.60	24,372,568	173,221.47
Petersburg	83,865,933	3,583,750.59	23,781,460	903,695.47	—	—	107,647,393	4,487,446.06	73,799,718	1,131,869.02
Poquoson	38,754,371	1,534,660.55	—	—	—	—	38,754,371	1,534,660.55	6,776,881	63,702.65
Portsmouth	298,017,052	11,007,446.97	93,211,205	1,864,224.10	—	—	391,228,257	12,871,671.07	128,234,148	1,726,655.84

Table 5.5, continued

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies
Assessed on Property Books, Public Service Corporations, Assessed Values and Local Levies—Tax Year 1990—by Locality

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
Cities	Values	Levies	Values	Levies	Values	Levies	Values	Levies	Assessed Values	Local Levies
Radford	$43,937,560	$607,635.14	$16,118,760	$225,662.64	—	—	$60,056,320	$833,297.78	$15,530,882	$93,870.19
Richmond	814,345,400	29,661,290.95	451,589,956	9,028,745.40	—	—	1,265,935,356	38,690,036.35	663,489,570	9,793,305.07
Roanoke	297,769,593	10,309,830.00	62,449,185	2,154,497.00	—	—	360,218,778	12,464,327.00	215,680,845	2,716,851.00
Salem	111,983,739	3,541,061.29	41,181,197	1,318,147.34	—	—	153,164,936	4,859,208.63	26,879,879	319,793.84
South Boston	18,100,375	564,122.53	2,552,175	72,992.23	—	—	20,652,550	637,114.76	13,155,294	145,464.67
Staunton	43,786,983	2,182,575.88	9,074,790	281,318.59	—	—	52,861,773	2,463,894.47	39,214,644	441,830.71
Suffolk	96,273,380	5,601,705.00	11,308,760	712,452.00	—	—	107,582,140	6,314,157.00	108,676,031	1,207,931.00
Virginia Beach	1,309,311,869	48,458,629.00	31,098,300	310,984.00	—	—	1,340,410,169	48,769,613.00	637,571,058	6,652,781.00
Waynesboro	43,320,058	2,104,897.07	38,866,299	1,807,282.93	—	—	82,186,357	3,912,180.00	28,556,004	286,497.07
Williamsburg	36,316,800	1,268,802.93	88,440	3,095.40	—	—	36,405,240	1,271,898.33	25,153,868	139,787.64
Winchester	99,016,730	3,461,110.41	66,823,603	668,236.03	—	—	165,840,333	4,129,346.44	28,527,990	229,845.56
Total Cities	**$7,434,222,995**	**$274,254,411.14**	**$1,810,153,025**	**$46,226,815.33**	—	—	**$9,244,376,020**	**$320,481,226.47**	**$4,029,715,109**	**$48,451,154.41**
Aggregate	**$23,597,049,190**	**$840,594,711.46**	**$4,229,798,138**	**$101,214,940.01**	**$399,182,510**	**$7,011,715.35**	**$28,226,029,838**	**$948,821,366.82**	**$17,542,639,091**	**$151,294,375.62**

Directory

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Additional copies of this report may be obtained from the Virginia Department of Taxation, Information Office. Information in the Statistical Section is available on 5 1/4" or 3 1/2" IBM- compatible diskettes in Lotus 123 (release 2.01). To order a free copy, please call (804) 367-8006.

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